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## The Solicitors' Journal

and Weekly Reporter.

(ESTABLISHED IN 1857.)

LONDON, FEBRUARY 28, 1914.

ANNUAL SUBSCRIPTION, WHICH MUST BE PAID IN ADVANCE:

£1 6s.; by Post, £1 8s.; Foreign, £1 10s. 4d.

HALF-YEARLY AND QUARTERLY SUBSCRIPTIONS IN PROPORTION.

\* \* The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff of the JOURNAL.

All letters intended for publication must be authenticated by the name of the writer.

### GENERAL HEADINGS.

CURRENT TOPICS.....	311	FINANCE ACT VALUATION.....	324
THE ISSUE OF VENDORS' SHARES.....	314	LAW STUDENTS' JOURNAL.....	324
RELIEF TO TRUSTEES AGAINST MIS- CONSTRUED TRUSTS.....	315	COMPANIES.....	325
REVIEWS.....	316	OBITUARY.....	325
CORRESPONDENCE.....	317	LEGAL NEWS.....	325
AN EPITOME OF RECENT DECISIONS ON THE WORKMEN'S COMPENSATION ACT.....	317	COURT PAPERS.....	327
SOCIETIES.....	322	WINDING-UP NOTICES.....	327
THE NEXT HAGUE CONFERENCE.....	324	CREDITORS' NOTICES.....	327
		BANKRUPTCY NOTICES.....	328

### Cases Reported this Week.

Allen v. Commissioners of Inland Revenue.....	318
Associated Newspapers (Lim.) and Others v. London Corporation.....	318
Beauchamp's Trusts, Re. Cadge v. Barker-Hahlo.....	320
Bestermann v. British Motor Car Co. (Lim.) and the London General Omnibus Co. (Lim.).....	319
Bristol Guardians v. Bristol Waterworks Co.....	318
Lawson, Re. War ley v. Bringlee.....	320
Oxley, Re. John Hornby & Sons v. Oxley.....	319
Republic of Bolivia Exploration Syndicate, Re.....	321
Von Hellfield v. E. Rechnitzer and Mayer Freres & Co. ...	320
W. M. Bailey & Son (Lim.) v. Holborn and Frascati (Lim.)	321

### Current Topics.

#### The Influence of Solicitors.

THE CITY of London Solicitors' Company secured a brilliant gathering for their annual dinner on the 20th inst. Lord READING spoke with feeling of the sense of responsibility under which judges perform their work, and of their anxiety to assist in any practicable reform in the administration of justice, and Mr. TROWER, the President of the Law Society, emphasized the desire of solicitors for the success of the Lord Chancellor's efforts to reform private conveyancing. Lord HALDANE himself referred in felicitous language to the influence which lawyers enjoy in a modern community. The lawyer is required not for the purpose of conducting litigation; this is only a small part of his functions; but in order that life, with its infinite business and social complications, shall proceed smoothly. Both in private and in public life lawyers have a position of commanding influence, and bodies like the City of London Solicitors' Company play a great part in maintaining the character of the profession at a level suitable to its opportunities and duties.

#### The Selfridge Appeal Case.

THE LADY whose application for a new trial has been rejected this week by the Court of Appeal in the *Selfridge Case* seems to have been somewhat hardly dealt with in our courts. Apart from technicalities as to evidence as to character in actions founded on false imprisonment or malicious prosecution, we cannot help feeling that the actual conduct of the trial before Mr. Justice DARLING did not conduce to a careful consideration of its merits by the jury, who gave a verdict adverse to the appellant. "Free criticism of our judges," said Lord Justice VAUGHAN WILLIAMS in the course of the appellant's argument, "has made our bench what it is"; and, acting on the licence conferred by

this *obiter dictum*, we would venture to suggest, with all due respect, that there are times when judicial jesting may result in a serious miscarriage of justice. When a case of great importance to the character of a plaintiff or defendant is before the court, it is necessary that juries should appreciate the seriousness of their decision, and try the case with an anxious eye to the precise weight of the evidence. But when the case presents aspects of a kind which afford to a witty judge a fountain of judicial humour, juries are not likely to try the case with anxious care at all. They soon get into the habit of waiting anxiously for the next judicial witticism, and in so doing pay but a perfunctory attention to the evidence before them and the arguments of counsel. The result is that an epigram or two, rather than the weight of evidence, is apt to decide the issue. Mr. Justice DARLING has great merits as a judge and has deservedly won the esteem of the bar; above all, he has great personal charm and possesses the priceless secret of never sinking into the dullness of mere routine; but it is submitted that at times his too facile talents for humorous comment and picturesque illustration may not assist the ends of justice.

#### Land Value Appeals.

It is very possible that the rule with respect to Land Value Appeals, which has been enunciated by SCRUTTON, J., is required as a matter of convenience, but we are by no means clear as to the regularity of the procedure which he has adopted for introducing it. The right of appeal against the decision of a referee is given by section 33 (4) of the Finance Act, 1910, and the appeal is to be in manner directed by rules of court. Rules were made in January, 1911, and rule 7 provides that, "unless by consent, or otherwise ordered, only oral evidence shall be admitted at the hearing." Now it can hardly be doubted, we imagine, that "otherwise ordered" means so ordered in the particular case. It does not mean that a single judge can of his own motion reverse the policy of the rule and order generally that no oral evidence shall be given unless directed in the particular case. But this is what SCRUTTON, J., purports to have done. Last Monday he made the following pronouncement:—

The judge in charge of the Revenue Paper, 1913-14, orders that no oral evidence be given on land value appeals unless directions to that effect have been obtained on application to him by summons. In some cases there may not be sufficient materials for ascertaining what the evidence was before the referee, or it may be desirable to elucidate further points; in other cases there may be a full record of the evidence before the referee, and it may not be desirable to hear oral evidence. No oral evidence must in future be given unless the sanction of the judge has been previously obtained on a summons.

The learned judge justified this on the ground that the appeal went in the first instance before a skilled referee, and that there was no reason for treating the appeal to the court as a rehearing. He had, he said, consulted the Lord Chief Justice as to the matter, and the new rule of practice had his approval. As we have said, the rule may be convenient. It may be unnecessary to go into all the oral evidence again in order to decide the merits of the appeal. But there is still a Rule Committee, and this new method of overriding formal rules by rules of practice enunciated by a single judge, instead of referring the matter to the Rule Committee, is clearly open to objection and raises serious doubt as to the validity of the new rule.

#### Martial Law in Mexico.

MARTIAL LAW has never been a favourite with lawyers, although the necessity of occasional resort to it as a disagreeable expedient in times of invasion or civil warfare is definitely recognized both by Constitutional and by International Law. But the summary character of its judgments, and the hardships which may arise therefrom, are well illustrated by the tragic circumstances which have attended the execution of Mr. BENTON in Mexico. Two problems of International Law are raised by that case, namely, what is the authority in Mexico to which we must look for redress, and how is that redress to be enforced? Four years ago, the first question would have given no jurist any trouble; to-day it is all but impossible to answer. For four years ago the universally recognized head of the Mexican Republic

was President DIAZ, and from him the British Government could have demanded (1) proof that Mr. BENTON was properly executed after a fair trial in due operation of law, and (2) in the absence of such proof, an apology, an attempt to bring his executioners to justice, and pecuniary compensation for his relations. But to-day, there is no recognized head of the Mexican Government. A revolution displaced DIAZ, and a counter-revolution displaced the Constitutional party who succeed DIAZ in power. President MADERO, the successful revolutionist, was recognized by all the Great Powers, but President HUERTA, his antagonist and successor, was less fortunate. He received provisional recognition, indeed, from England and the European Powers, but America refused to recognize him, and England has suspended for the time being, at the request of President WILSON, her provisional recognition. Who, then, is the responsible authority in Mexico? HUERTA's claim is based on the contention that he is the legitimate successor of DIAZ. The claim of the "rebels" is based on the contention, accepted by the United States, that they are the legitimate successors of MADERO's Government—the last universally recognized Government of Mexico. It is not easy to say to which of the two, HUERTA or VILLA, we must present our demand. But, again, how is it to be enforced? In Africa, Asia or Europe we could enforce it, if necessary, either by (1) arbitration or (2) armed intervention. But in the Continent of America the Monroe Doctrine seems to forbid the latter, and the former is, in the present state of Mexican affairs, quite meaningless. So the question emerges, does the Monroe Doctrine impose on the United States a duty, corresponding to the right of control it claims, to protect European subjects in the lesser American States? Whatever the correct legal answer to this problem of International Law may be, an answer *de facto* seems all but inevitable in the near future.

#### Exemption of Reclaimed Land from Rates.

THE CASE of *The Associated Newspapers (Limited) v. London Corporation* (reported elsewhere) calls attention once again to the anomalies arising in connection with the rating of land in the City of London formerly reclaimed from the Thames. By 7 Geo. 3, c. 37, s. 51, it was provided that certain lands thus reclaimed should vest in the adjoining owners "free from all taxes and assessments whatsoever." Clearly this freed the lands from all taxes then existing until Parliament chose to repeal the exemption. But it is not clear that it exempted the lands from future taxes, and, of course, it did not preclude the repeal of the exemption by a subsequent statute. Till recently it appeared to be settled that the exemption only applied to taxes existing at the date of the statute, or to new taxes imposed in their place (*Perchard v. Heywood*, 8 T. R. 468; *Sion College v. London Corporation*, 1901, 1 Q. B. 617); but doubt has been thrown on this by *London Corporation v. Netherlands Steamboat Co.* (1906, A. C. 263). The Court of Appeal, however, decided the present case on the ground that the impositions in question—certain rates levied by the London County Council—although, in fact, new in their object, were nevertheless raised as a part of or by way of charge on the poor rate, and since the poor rate is indivisible (*Ash v. Nicholl*, 1905, 1 K. B. 139), and was existing at the date of the exempting statute, these impositions are within the exemption. The reasoning, of course, is very artificial, and is as unsatisfactory as the continued exemption from taxation. On any readjustment of rating, the reclaimed lands should be put on the same footing as other lands.

#### Indemnity to Executors Carrying on Business.

WE REFERRED last week (*ante*, p. 299), in connection with the *Birkbeck Bank* case, to the equitable doctrine of subrogation as applied to *ultra vires* borrowing. The instances of the doctrine are few, and it is seldom that assistance can be obtained from it. It has rarely, said FRY, L.J., in *Wenlock v. River Dee Co.* (19 Q. B. D., p. 266), done more for anyone than snatch a few brands from the burning. It has been invoked of recent years in cases where executors have carried on the business of their testator. The remedy of the creditors whose debts have been incurred since the death is primarily against the executors personally; but in certain circumstances the executors have a right of indemnity

against the estate of their testator, which takes priority over the creditors whose debts were incurred before the death, and then the subsequent creditors are entitled by subrogation to the benefit of this indemnity: *Re Frith* (1902, 1 Ch. 342). To secure this result, however, it is necessary that the business shall have been carried on with the assent of the prior creditors, and it is not easy to say when this assent has been given. In *Douse v. Gorton* (1891, A.C. 190), the assent was held to have been given, and in *Re Brooke* (1894, 2 Ch., p. 607). KEKEWICH, J., relying upon that case, expressed the view that assent was to be inferred from the mere fact that the old creditors had not interfered to stop the business. But in *Re Ozley* (reported elsewhere), the Court of Appeal have held that this is an erroneous construction of *Douse v. Gorton*. The mere standing by does not amount to assent. There must be further conduct on the part of the old creditors before the carrying on of the business beyond the period required for winding it up becomes effective as against them, so as to give the executors a right of indemnity, and to pass this to the new creditors by subrogation.

#### The Military Libel Case.

IF ANY conclusion emerges more clearly than others from the course and result of *Adam v. Ward*, which has occupied the attention of Mr. Justice DARLING and a special jury for about a week, it is that actions for libel are not a satisfactory machinery for clearing a man's character against imputations made upon it. Yet it is the recognized, and, indeed, the only machinery which can be found for that purpose in our judicial procedure to-day. When a public employee, or other person holding a responsible position, is the victim of defamatory attack, it is the constant practice of his superiors to say: "You must clear your character by an action for libel, or else go." And in theory this procedure does not at first sight seem unfair. For the law imposes on the defendant the onus of justifying or otherwise proving legal excuse for libel. All the plaintiff has to do at the outset is to prove publication of the attack upon him. But in practice the result is not so satisfactory. Juries do not in all cases really put this onus on the defendant; they are apt to find a verdict for the defendant, unless the plaintiff succeeds in satisfying them, under cross-examination in the witness-box, that his character has not deserved the impeachment cast upon it. Again, all sorts of technicalities put difficulties in the plaintiff's way. He has to meet such defences as "privileged occasion," or "fair comment upon a matter of public interest." There are technical rules as to pleadings and interrogatories which prepare many pitfalls for him. He is subjected to a severe cross-examination in the witness-box in which his whole career and character are open to review, so that only the most self-possessed of men can escape being made to look rather foolish by a clever advocate. When, too, the matter in issue is one of technical difficulty, such as the conduct and capacity of a military or naval officer, a jury is seldom well fitted to pass an opinion upon expert evidence. When, for example, Sir JOHN FRENCH forms an opinion adverse to the fitness of a cavalry officer for a special post, while General COOKE and General ALBANY form a different opinion—as happened in *Adam v. Ward*—how is a mere layman to decide the matter? It certainly seems desirable that some simpler and less technical remedy should be afforded by our system of jurisprudence to a plaintiff who wishes to clear his reputation.

#### The Meaning of "Public Interest."

AMONG THE many issues which arose out of *Adam v. Ward*, the one which has probably most puzzled the average lawyer is that which surrounds the meaning of "public interest." This point arose in two different ways in the case, although upon one the jurisdiction of the courts is ousted. It arose, first, when Sir EDWARD WARD, as permanent head of the War Office, refused to produce a document called for by the other side—namely, a confidential report upon an officer by his superior—on the ground that the production of such a document would be against the "public interest." Now, it is trite law that when a public document is called for, its custodian cannot be compelled to produce it if the head of the Government Department concerned

states on oath that it would be injurious to the public interest to produce it; and when he does so, he need not give any reason for his belief, since the court will not inquire into its validity: *Beatson v. Skene* (1860, 8 W. R. 544). The only question for the court here was, whether or not Sir EDWARD WARD was permanent head of the War Office so as to possess this power of making a document absolutely privileged; a rather difficult question, though, since Sir EDWARD WARD was actually defendant in the action, Mr. Justice DARLING doubtless acted rightly in calling for the presence and opinion of the Secretary of State for War. But the question of "public interest" arose also in another way. Sir EDWARD WARD, as secretary to the Army Council, had sent to the Press and to the firm of bankers who act as agents for officers of the Army, a letter relating to the plaintiff sent by a former superior of the plaintiff, General SCOBELL. General SCOBELL had been attacked by the plaintiff in the House of Commons, and the letter he sent to the Army Council was in reply to a letter of the plaintiff's to the Council demanding a public inquiry into General SCOBELL's conduct. This letter was rather misleading, since it suggested that the plaintiff had been "removed" from his regiment when in fact, he had been promoted to the General Staff; and it stated that a thorough investigation into his charges had been made, when, in fact, the Army Council had only read some official documents relating to the subject matter of the charge. But Sir EDWARD WARD was not responsible for this; he merely published the letter as directed by his superiors, the Army Council. Could he plead "privileged occasion"? That defence is open to a defendant when there exists either (1) a public duty on his part to make the communication complained of, or (2) a necessity to do so in self-defence, or (3) a common interest with the recipients of the publication in the matters it contains. The last two forms of privileged occasion scarcely apply here, and so the point restricts itself to the question whether Sir EDWARD WARD had a "public duty" to act as he did. Of course, he was under a duty to his superiors, the Army Council, to obey their orders; but such duty of obedience on the part of a soldier is not owed to the public at large, but to the Crown, and therefore seems not to be a public duty. But "public duty" has also a wide significance. It includes "the publication of any matter of a public nature and of public interest and for public information, provided it is published with the genuine desire to afford the public information and with no other motive": *per LOPES, L.J.*, in *Allbutt v. General Medical Council* (23 Q. B. D., at p. 412), approved in *Mangena v. Wright* (1909, 2 K. B., at p. 978). Hence the question becomes simply, was the publication of General SCOBELL's letter a matter of "public interest"? The jury held that it was not, and so a verdict for the plaintiff was returned.

#### Refusal of Patents by the Comptroller.

A PATENT CAN only be granted for an "invention," and "invention" is defined by section 93 of the Patents and Designs Act, 1907, as meaning any manner of new manufacture the subject of letters patent and grant of privilege within section 6 of the Statute of Monopolies, and including an alleged invention. It has for some time been held that it is competent for, and, in fact, the duty of the Comptroller-General to decide whether an invention for which a patent is applied for is a new manufacture, and if he holds that it is not, to refuse the application. This has recently been under the consideration of the Solicitor-General, whose decision will be found in the current volume of the Patent Office Reports, at page 58. There the invention for which the patent was applied for, consisted simply in using a known substance for a purpose to which it had not been applied before. The application was refused at the Patent Office, and this was upheld on appeal by the Solicitor-General, who, after stating that the alleged invention consisted in the use of a substance, the existence and process of manufacture of which were admittedly known, for a particular purpose, said:—"It appears to me that if an alleged invention covers a process, a product, a device, an arrangement, or a construction, which is open to reasonable debate as to whether it be an invention or not, the Comptroller should not reject the claim simply because it appears to him to be either old or useless. If, on the other hand, it is sought to protect something which cannot be shewn to be the subject of invention at all, then I

think it is the duty of the Comptroller to reject such an application, as has been done in the present case." He added that where by an alleged invention no new product is obtained, no new method of manufacture suggested, nor an old one improved, the discovery of a new use of a known product cannot be protected by grant of letters patent. We agree that it is quite right that where an application is made for a patent, and the invention put forward is obviously not an invention for which a patent can be granted, it is the Comptroller's duty to refuse the application; but we see some practical difficulties attending the exercise of this duty by the Comptroller, because all the Comptroller has to go upon is the application form, coupled with the specification, provisional or complete, accompanying it. It may be obvious upon the face of these documents that the alleged invention is not a manner of new manufacture, but, if it is not obvious, what, if any, investigation is the Comptroller to make, and what, if any, knowledge that he may possess, outside these documents, is he entitled to apply?

#### Revocation of a Design for Non-user in the United Kingdom.

A PATENT may be revoked on application to the Comptroller on the ground that the patented article or process is manufactured or carried on exclusively or mainly outside the United Kingdom; similarly, the registration of a design may be cancelled by the Comptroller on the ground that the design is used exclusively or mainly outside the United Kingdom. But there is this difference, that an application to revoke a patent cannot be made until four years after the date of the patent, but the application for the cancellation of a design, may, under section 58 of the Patents and Designs Act of 1907, be made "at any time after the registration" thereof. This matter came recently under the consideration of the Comptroller-General, and his decision will be found reported in the current volume of the Patent Office Reports, at page 59. His view was that if section 58 was to be construed strictly, it would be necessary in every case for the proprietor of a design to have made all preparations for the manufacture of the design in this country before registration was effected, but he did not think that it was possible to construe the section in such a narrow way. He thought that the proprietor of a design must have a reasonable time for commencing the manufacture of the article embodying his design, but that a distinction must be drawn between designs of an ephemeral nature such as Christmas cards, or for a fashion for a special season, and other designs. In regard to ephemeral designs, the proprietor ought, before registration, to have taken steps to carry out his obligation to manufacture; therefore an application for cancellation could rightly be made immediately after registration. With regard to other designs, a more extended period for commencing manufacture would be allowed, but what that time would be would depend upon the nature of the particular design, and in particular whether machinery, more or less complicated, was necessary for carrying out the design. In the case under notice a design had been registered in February, 1913, and the application for cancellation under section 58 was made in August, 1913; there had been some manufacture under the design in the United Kingdom, and it was alleged that the manufacture would be extended when certain machines had been obtained. The Comptroller held that there was no adequate manufacture at the present time, but that it probably would become adequate in the future, and so the order which he made was that the design was to be cancelled six months from the date of the order, unless it was in the meantime shewn to his satisfaction that the manufacture of the design was carried on to an adequate extent in the United Kingdom. The case under notice also draws attention to the curious result that a patent can be revoked or a design cancelled if the manufacture is carried on exclusively or mainly outside the United Kingdom, but if there is no manufacture anywhere, no order for revocation or cancellation can be made by the Comptroller.

#### Marine Insurance Business.

AN ARTICLE in the *Times* of the 21st inst. calls attention to various arrangements now being made at Lloyd's with a view to improving the machinery for facilitating business there. The

business, in its initiation, is, as is well-known, done in an informal manner. The initialling of a slip is enough to effect the insurance of a ship, and the issue of the policy only comes afterwards. It is rare that this interval occasions practical inconvenience, but there are causes which render the failure to issue the policy possible, and these are now to be removed by a regulation that policies shall be issued within one year by the initialling underwriter or his executors whenever the Committee of Lloyd's so direct. The brokers, on the other hand, must, when directed by the Committee, duly put forward a stamped policy for the underwriter's signature whenever the risk has attached. Moreover, both underwriters and brokers agree to accept the arbitration of the Committee in all disputes arising between them, so as to avoid recourse to the courts. This does not affect the public, but the Committee will provide for the members of Lloyd's their own domestic forum.

### The Issue of Vendors' Shares.

THE question raised in the case of *Hong Kong and China Gas Co. (Limited.) v. Glen* (*Times*, 21st inst.) before SARGANT, J., rather indicates the hopefulness of vendors in the early days of company promotion than any prospect of vendors being able to secure indefinite future increases in the purchase price. Indeed, after the rule prohibiting the issue of shares at a discount had been established by *Re Almada and Tirito Co.* (28 Ch. D. 415), *Ooregum Gold Mining Co. v. Roper* (1892, 1 Ch. 125), and *Welton v. Saffery* (1897, A. C. 299), it is unlikely that an agreement such as that which had to be construed in the present case would have been framed.

The company in question was incorporated in June, 1862, and was accordingly governed by the Joint Stock Companies Acts of 1856, 1857, and 1858, which were subsequently replaced by the Act of 1862. WILLIAM GLEN had obtained a concession for supplying the City of Victoria, Hong-Kong, with gas; the concession was transferred to THOMAS GLEN, and THOMAS GLEN was the vendor to the company. The company's original capital was £35,000 in 3,500 shares of £10 each, but only £20,000 was to be issued at first, and the initial purchase price of the concession was to be £4,000, to be satisfied by the issue of 400 fully paid £10 shares. It was provided that if the GLENS should acquire any like concessions in any other places in China, they would not dispose thereof to any other party on any terms without first giving the company an ample opportunity of acquiring them on the same terms. The agreement for sale to the company also contained the following clause:—

"If and whenever the amount of the company's paid-up capital shall be increased above the sum of £20,000, the company will allot to the said THOMAS GLEN, his executors, administrators or assigns, such further number of shares as shall be equal to one-fifth part of the increased capital so from time to time actually paid up beyond the said sum of £20,000, and will pay to him, or them, or to the said HENRY PARKINSON SHARP and WILLIAM MATTHEW MILLS WHITEHOUSE, as the nominees of him or them, a sum equal to the nominal amount of the shares so allotted to him or them, which sum or sums so paid shall from time to time be immediately applied in paying up in full the shares so allotted."

And it stipulated that the company was to provide a capital of at least £50,000.

The first issue of £20,000 capital was duly made and the shares due to THOMAS GLEN were allotted to him as fully paid-up. On various subsequent occasions further issues of capital were made, and the arrangement incorporated in the above clause was carried out. On each occasion the purchase-money paid to THOMAS GLEN was increased by the issue to him of one-fifth of the new shares as fully paid-up. The operations of the company were successful and the shares came to stand at a large premium. During the lifetime of THOMAS GLEN the validity of the agreement does not appear to have been questioned, but he died in 1900, and the company, though they did not desire to disturb the issues of shares already made, brought the action against his executors in order to ascertain how far the company was in fact bound by the agreement.

The point involved is a very short one. It is, of course,

settled that the obligation on the part of the holder of shares to pay for them the full nominal amount does not require that he shall pay for them in cash. He may pay for them in property or in services, subject to the filing of a proper contract under section 88 of the Companies Act, 1908; and it has been settled by a line of cases that, in the absence of grounds for impeaching the purchase, the court will not inquire into the adequacy of the consideration. These cases, including *Pell's case* (5 Ch. App. 11) and *Anderson's case* (7 Ch. D. 75), were reviewed by LINDLEY, L.J., in *Re Wragg (Limited)* (1897, 1 Ch. 796), and he said: "It has never yet been decided that a limited company cannot buy property or pay for services at any price it thinks proper, and pay for them in fully paid-up shares. Provided a limited company does so honestly and not colourably, and provided that it has not been so imposed upon as to be entitled to be relieved from its bargain . . . agreements by limited companies to pay for property or services in paid-up shares are valid and binding on the companies and their creditors." Hence, while the company cannot issue its shares in exchange for property which does not purport to be the equivalent for them in value—cannot, that is, issue them at a discount—yet if a price has been agreed, and this is the nominal value of the shares, the price can be paid by the issue of such shares. The contract can, if the circumstances warrant such a course, be impeached for fraud, but while the contract stands the issue of the fully-paid shares is regular.

But this assumes that there has been some adjustment, or possibility of adjustment, between the value of the property or services and the nominal amount of the shares. In the present case of *Hong Kong and China Gas Co. v. Glen (supra)* this element was not present. There had been, indeed, an initial adjustment. It may be presumed that the 400 fully-paid £10 shares originally allotted to THOMAS GLEN bore some relation to the value of the concession which he sold. At any rate it was competent for the company and himself to agree the value at £4,000. But there could be no relation between any additional value in the concession and the specified one-fifth part of a future entirely indefinite sum. The future increases of capital might aggregate £10,000 or £100,000, and might be made for the purpose of purchasing quite different concessions. The extra one-fifth of any such increase, which was to be paid for the original property, obviously had no relation to its value at all, and the clause in question, entitling the vendor to continual bonuses, was not one which, on any theory of bargaining, could have been framed as the result of a settlement by the company of a price commensurate with the value of the property. The definite price which, whether little or much, the company were entitled to give for the property, and to satisfy in fully-paid shares, could not be turned into a price quite indefinite and subject to arbitrary increase. The learned judge held, accordingly, that the clause in question, in its literal effect, was invalid, though it was valid so far as to give THOMAS GLEN'S executors the right to have one-fifth of the new shares allotted to them subject to payment of the amount in cash.

## Relief to Trustees Against Misconstrued Trusts.

THE recent case of *Re Allsop, Whittaker v. Bamford (ante, p. 9; 1914, 1 Ch. 1, C.A.)*, on which we have already shortly commented (*ante, p. 3*), is of sufficient importance to deserve fuller notice. The first duty of a trustee, of course, is to adhere to the terms of the trust as expressed in the trust instrument. But the trust instrument frequently includes provisions which may be construed in more than one way, and the trustee must rely upon expert assistance to pronounce on the true construction. His solicitor may refer the matter to counsel, who either decides the point forthwith, or advises an application to the court. Suppose counsel to advise that it is clear that such and such is the true construction, and that the trustee acts upon this opinion, which ultimately proves erroneous, how far is the trustee protected?

By section 3 of the Judicial Trustees Act, 1896, the court is given a jurisdiction to relieve a trustee from personal liability for any breach of trust where it appears that he "has acted honestly and reasonably, and ought fairly to be excused for the breach of trust and for omitting to obtain the directions of the court in the matter." KEKEWICH, J., in *Davis v. Hutchings* (1907, 1 Ch. 356), considered that this provision would not allow the court to relieve a trustee, who had acted upon the opinion of counsel, from liability in a case where the court subsequently takes a view of the construction different from that taken by counsel. He put a hypothetical case. "This case occurs to me," he said (1907, 1 Ch., at p. 365): "A question arises on the construction of a will, whether, on a gift to nephews and nieces, the nephews and nieces of a wife as well as of the testator are intended to be included. The trustee takes the opinion of eminent counsel, and is advised that the class is restricted to the nephews and nieces of the testator . . . Does the taking of the opinion of eminent counsel save him from any liability, if, in the event, it be determined that the nephews and nieces of the wife, on the proper construction, are included in the gift? I cannot conceive that the Act was intended to apply to a case of that sort." But in *Re Allsop (supra)* the Master of the Rolls refused to accept the view pressed by KEKEWICH, J., preferring the dictum of PARKER, J., in *Re Mackay, Griesseman v. Carr* (1911, 1 Ch. 300, at p. 307), to the effect that a trustee could not be said to have acted unreasonably merely because he had taken a wrong view of the construction of the trust instrument—a view which an ordinary business man might have reasonably entertained. *A fortiori* it is conceived, no trustee could be said to have acted unreasonably by accepting the advice of counsel on a point of construction.

In order to allow a trustee to succeed on the statutory defence afforded by the Judicial Trustees Act there must be three co-existing conditions. First, there must be honesty on the part of the trustee; secondly, he must have acted reasonably; and, thirdly, the case must be one where the court may fairly excuse him. It is not enough to shew that the trustee has acted honestly and reasonably. These two points must be established as a *sine qua non*; then, in addition, the court must consider, looking at all the circumstances, whether the trustee ought fairly to be excused for the breach (see *National Trustee Co. of Australasia v. General Finance Co. of Australasia*, 1905, A. C. 373, at p. 381).

That there is some standard of reasonableness of conduct to which the court will have regard in applying the Act seems abundantly clear, but the difficulty is to define it. In *Re Turner, Barker v. Ivimey* (1897, 1 Ch. 536), BYRNE, J., considered that a trustee fell short of this standard where he had not exercised the same degree of caution which would have been exercised by an ordinary business man in the management of his own affairs. In *Re Grindey, Clews v. Grindey* (1898, 2 Ch. 593) CHITTY, L.J., held that trustees had acted reasonably within the meaning of the statute in adopting a view of the construction of a will which an ordinary business man might reasonably have taken. The court did not decide the point of construction. In *Chapman v. Browne* (1902, 1 Ch. 785) the fact that trustees had not taken legal advice on the propriety of making a certain investment apparently led the Court of Appeal to decide that they had not acted reasonably within the meaning of the statute. In *Re Dive, Dive v. Roebuck* (1909, 1 Ch. 328), WARRINGTON, J., held that a trustee had not acted reasonably in lending trust money on a contributory mortgage which was not authorized by the express powers of the will, although he had acted on the advice of a solicitor.

It is a question how far the personal equation is to be taken into consideration in determining whether the conduct of the trustee has been reasonable. Suppose a trustee to be by nature stupid, or, from circumstances, badly educated, is allowance to be made for this, when it becomes a question whether he has acted reasonably or not? The answer to this appears to be in the negative. In *Re Mackay, Griesseman v. Carr (supra, at p. 307)*, PARKER, J., stated that, as far as he knew, no trustee had ever been held not liable for a breach of trust by reason of his natural deficiencies or his lack of educational advantages. Yet it is

submitted that such a circumstance might conceivably be a matter for consideration in determining whether a trustee had acted reasonably. Indeed, it seems impossible to rule out this circumstance when the courts hold, as they do, that no hard and fast rule or definition, as to what is reasonable conduct and what is not, can be laid down, but that the question must be decided by reference to all the circumstances of each particular case.

In *Re Allsop* (*supra*) the Court of Appeal decided that the protection of the Act might be extended to a trustee who, acting on the advice of a lawyer as to the true construction of an obscure clause in a will, had paid certain beneficiaries in accordance with that construction. The court subsequently construed the will in a different way, and proceedings were taken against the trustee to recover the money so paid. The case is particularly important in this, that there appears to have been no reported case where the statute has been applied so as to relieve a trustee who has distributed an estate on an erroneous construction of the will. There has only been the *dictum* of PARKER, J., in *Re Mackay Griesseman v. Carr*, referred to above. It is noteworthy that the court laid stress on several circumstances in the case as leading to the conclusion that the trustee had acted reasonably. First, the will was obscure; secondly, the trustee had obtained skilled advice on its construction; and, thirdly, the estate was small. But the Master of the Rolls pointed out that the jurisdiction given by section 3 of the Judicial Trustees Act, 1896, being a wide one, was only to be exercised with the greatest caution, and there is nothing in the decision which would justify anything in the nature of a reckless disregard of the difficulties of construction. A trustee cannot say "I am going to decide the construction of the will myself, and if I distribute the estate wrongly the court will protect me under the Act." The case in no way suggests that a trustee so acting would escape from liability. Were that ever decided, a most dangerous state of things would follow, for it would put an arbitrary power into the hands of a trustee acting under an obscure will or trust instrument to deprive the true beneficiaries of their rights.

As has already been pointed out, in the recent case one circumstance relied on by the Court of Appeal in deciding that the trustee had acted reasonably was the obscurity of the clause in the will. It was the same in *Re Grindey, Clews v. Grindey* (*supra*), where the Court of Appeal relieved a trustee under the Act. No doubt, these decisions were perfectly right in the particular circumstances. But it is suggested that the circumstance that the will or trust instrument is obscure is a fact which ought rather to tend to shew that the conduct was unreasonable rather than it was reasonable. When a trustee knows that there are at least two constructions which can be put on a provision in the trust instrument, and that in acting on one, he is wronging some of his beneficiaries if the construction so acted upon be not the right one, how can he be justified in not having the matter decided by the court? The rights of his beneficiaries are not determined by what the trustee conceives those rights to be under the instrument. Nor are they such as his solicitor or his counsel may define. The true rights are the rights as defined by the court. Perhaps too little stress has been laid by the courts on this aspect of the trustee's duty where the trust instrument is obscure.

That the position of a trustee is frequently an onerous one is not to be doubted. That he himself is never bound, either legally or morally, to run any risk whatsoever is also clear. A ready and inexpensive and speedy method of obtaining the opinion of the court on any question of construction is afforded him by R. S. C. ord. 55, r. 3. In the matter of costs the court is always particularly lenient to a trustee seeking its direction on points of construction. In the light of these considerations it is conceived that a trustee ought never to take upon himself the risk of construing a doubtful point of construction. If he does so, he may readily find himself on the wrong side of section 3 of the Judicial Trustees Act, 1896, and if he is on the wrong side of that Act, so much the better for the rightful beneficiaries, but the worse for him.

The Board of Trade have appointed Mr. Harry Lawrence Beir to be Official Receiver in Bankruptcy for the Swindon District as from the 20th of February.

## Reviews.

### The Annual County Court Practice.

THE ANNUAL COUNTY COURTS PRACTICE, 1914. Edited by WILLIAM CECIL SMYLY, K.C., LL.B. (Cantab.), Judge of County Courts, and WILLIAM JAMES BROOKS, M.A. (Oxon.), Barrister-at-Law. WITH SPECIAL CHAPTERS ON EMPLOYERS' LIABILITY AND WORKMEN'S COMPENSATION, by C. Y. C. DAWBARN, M.A. (Cantab.), Barrister at Law; ON COSTS AND COURT FEES, by W. H. WHITELOCK and ARTHUR L. LOWE, Registrars of the Birmingham County Court; and ON ADMIRALTY AND MERCHANT SHIPPING, by H. H. SANDERSON, Solicitor, of Hull. Stevens & Sons (Limited), 25s.

An interesting and welcome change has been made in the present edition of this book of practice. Formerly the book opened with a statement of county court practice, and the statutes and rules were relegated to an appendix. The statement, it is true, was well arranged, clear and concise, and the practitioner, by reading it, and referring to the statutes and rules, could get the information he needed. But this did not really answer his requirements. In a book for use in everyday practice the first thing is to get to the particular section or the particular rule, and explanations come afterwards. Hence, the proper course is that adopted in the Annual Supreme Court Practice; the practitioner first finds the R. S. C. presented to him, and the necessary information as to any particular rule is given in the appended notes. A similar, though not an identical, course has now been adopted with regard to the county court practice. The distinction is that the work opens with the statutes. These form the basis of the jurisdiction of the county court, and they have an importance even greater than that of the Judicature Acts in regard to the High Court practice. The statutes are followed by the County Court Rules, also with notes. The re-arrangement of the subject-matter of the book has, we imagine, imposed a heavy task on the editors, but there can be no doubt that it adds greatly to the practical value of the work. Separate portions are devoted to Costs, Admiralty, and Workmen's Compensation, and the edgings of the volume enable the practitioner to turn at once to the subject he is in search of. The notes to the Workmen's Compensation Act, which are by Mr. C. Y. C. Dawbarn, have been very carefully prepared, and those in particular on section 1—"Accident arising out of and in the course of the employment"—present an admirable analysis of the questions on which the claim to compensation depends. The Rules are the Consolidated Workmen's Compensation Rules of last July. And attention should be called to the excellent chapter on Costs by Messrs. Whitelock and Lowe, the Registrars of the Birmingham County Court. The latter part of the work contains the statutes—and very numerous they are—which confer special jurisdiction on the county court. In its new form the Annual County Court Practice should start a fresh career of usefulness.

### Colonial Law.

CHAPTERS ON THE LAW RELATING TO THE COLONIES, TO WHICH ARE APPENDED TOPICAL INDEXES OF CASES DECIDED IN THE PRIVY COUNCIL ON APPEAL FROM THE COLONIES, CHANNEL ISLANDS, AND THE ISLE OF MAN; AND OF CASES RELATING TO THE COLONIES DECIDED IN THE ENGLISH COURTS, OTHERWISE THAN ON APPEAL THEREFROM. By Sir CHARLES JAMES TARRING, Knt., sometime Judge of H.B.M. Supreme Consular Court, Constantinople, and late Chief Justice of Grenada, West Indies. FOURTH EDITION. Stevens & Haynes. 22s. 6d.

This is a very useful compendium of the law relating to the Colonies; both those which possess a responsible Government and the remainder—usually called Crown Colonies—which are still under Home Government. The various colonies of each kind are enumerated at pp. 47 to 49, and the Crown Colonies are distinguished according as they have or have not a Legislative Assembly or Council. The constitutions of the various responsible Colonies are described, including the constitution of the Union of South Africa under the South Africa Act, 1909, and, at p. 97, Sir Charles Tarring states the power of the Governor-General in regard to assent to or reserving Bills. In Chapter IV, the subject of "the Judiciary and the Bar" is dealt with in considerable detail, and at pp. 141 *et seq.* is a useful statement of the law as to enforcing Colonial judgments. Chapter V describes the procedure on appeal from the Colonies to the Judicial Committee. The book concludes with a topical index of appeals to the Privy Council, and of cases generally affecting the Colonies, and to this are appended forms of cases on appeal for the appellants and respondents, and the Judicial Committee Rules, 1908. The book covers a vast amount of detail, but this is clearly arranged, and it is an excellent guide in Colonial matters.

## Books of the Week.

**Criminal Appeal.**—Criminal Appeal Cases. Reports of Cases in the Court of Criminal Appeal, January 12th, 13th, 26th; February 2nd, 1914. Edited by HERMAN COHEN, Barrister-at Law. Vol. X, Part I. Stevens & Haynes. 3s. net.

**Criminal Law.**—Gibson and Weldon's Students' Criminal and Magisterial Law. By the Authors and A. CLIFFORD FOUNTAINE. Sixth Edition. "Law Notes" Publishing Offices.

**Sporting Rights.**—The Law of Sporting Rights and Matters Appertaining thereto. By R. S. NOLAN, Barrister-at-Law. The "Field & Queen" (Horace Cox (Limited)). 5s. net.

## Correspondence.

## Penal Actions.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—In your note on page 296 of last week's issue referring to the case of *Bird v. Samuel*, you miss a point when you say, "Since the first successful informer takes the whole penalty recoverable by his penal action."

In the case of *Girdlestone v. Brighton Aquarium*, it was held that the penalties vested in the first person who issued a writ, although that person's action had not been brought to trial. Mr. Forbes was not the first person to issue a writ against Sir Stuart Samuel. Burnett had anticipated him. Both Forbes and Burnett had sued under the wrong statute. Had the judge allowed the amendment in the Forbes case, Burnett would have been entitled to the same amendment *ex debito justitiae*, and, accordingly, Forbes would have lost his action on the ground that the penalties had already vested in Burnett.

Do you not see that under these circumstances Mr. Justice Scrutton acted very fairly in refusing an amendment that went to the whole gist of the matter (as opposed to a clerical error)? Because, if such amendment had been allowed, it might have been said that he was favouring Forbes at the expense of Burnett, Forbes having by greater diligence got his action into court two or three weeks in front of Burnett.

PERCY BONO & Co.

24, Great Marlborough street, London, W., Feb. 23.

[We did not intend to criticize Scrutton, J.'s, refusal to allow amendments in the *Forbes* case, but merely to point out that he had exercised his discretion adversely to a plaintiff on a technicality, whereas Rowlatt, J., exercised his in favour of the plaintiff. Both errors—the one in pleading a statute and the other in pleading a material date—seem to us errors of much the same kind. Unlike our correspondent, we are scarcely inclined to say that the latter was a mere clerical slip, while the former went to the whole gist of the matter.—Ed. S.J.]

## An Epitome of Recent Decisions on the Workmen's Compensation Act.

By ARTHUR L. B. THESIGER, Esq., Barrister-at-Law.

VII.

(Cases decided since last Epitome, Vol. XLII., p. 763.)

(Continued from page 302.)

## (2) DECISION ON THE WORDS "INCAPACITY RESULTING FROM AN ACCIDENT."

*Williams v. Ruabon Coal and Coke Company (Limited)* (C.A.: Cozens-Hardy, M.R., Evans, P., and Eve, J., 29th January, 1914).

**FACTS.**—A miner suffered from nystagmus, and was paid full compensation for a time. On it's being reduced he filed a request for arbitration, claiming half-wages, 11s. 8d. The medical evidence was that he could do light work above ground if he did not stoop. The county court judge held that total incapacity had ceased, and awarded 8s. 2d. weekly. On appeal it was argued that as the workman had proved that he was unable to do certain classes of light work, the *onus* was on the employer to provide him with light work, or to shew what kind of work he could do.

**DECISION.**—The fact that the employer had not offered light work was no reason for awarding compensation on the footing of total incapacity where the workman was found to be partially incapacitated only. (From note taken in court. Case reported *L. T. newspaper*, 14th February, 1914, p. 404.)

## (3) DECISIONS ON THE ASSESSMENT OF AMOUNT OF COMPENSATION.

*Lloyd v. Midland Railway Company* (C.A.: Cozens-Hardy, M.R., Evans, P., and Eve, J., 20th January, 1914).

**FACTS.**—A railway servant met with an accident which entitled him to compensation, and it was argued that a sum of 7s. weekly which he earned in the evenings in a theatre should be taken into consideration under Schedule I. 2 (b), in assessing the amount of compensation. Under the rules of the railway company all their servants must devote themselves exclusively to the company's service, and were expected to come to the assistance of the company in case of emergency. The workman had made an arrangement by which he could leave the theatre should such an emergency arise. The case for the employers was that there was an exclusive contract of service which ought to prevent the theatre earnings from being taken into consideration. The county court judge held that he was bound to take these earnings into consideration.

**DECISION.**—The judge was right. The agreement to devote himself exclusively to the company's service only applied to working hours. (From note taken in court. Case reported *Solicitors' Journal*, 31st January, 1914, p. 249; *Times*, 21st January, 1914; *L. J. newspaper*, 31st January, 1914, p. 64; *L. T. newspaper*, 31st January, 1914, p. 346; *W. N.*, 31st January, 1914, p. 32.)

*Snell v. Bristol Corporation* (C.A.: Cozens-Hardy, M.R., Evans, P., and Eve, J., 30th January, 1914).

**FACTS.**—A casual grain porter was injured by accident, and claimed compensation at £1 weekly. The employers offered to pay 12s. 6d. weekly, saying that 25s. was the average wages of persons in his grade of casual grain porter. The porter had been preferentially employed by some firms, though not by the respondents, and said that in his grade of preferred casual grain porter he earned £2 weekly. The county court judge held that there was no grade of preferred casual grain porters, and that he was only entitled to 12s. 6d. weekly, although his own average weekly earnings were £2.

**DECISION.**—The judge ought to have taken into consideration the porter's personal qualifications and actual earnings, as well as the average earnings of his grade, and should have awarded £1 weekly. (From note taken in court. Case reported *L. J. newspaper* 7th February, 1914, p. 83; *L. T. newspaper*, 14th February, 1914, p. 405; *W. N.*, 7th February, 1914, p. 47.)

## (4) DECISIONS AS TO NOTICE OF ACCIDENT.

*Clapp v. Carter* (C.A.: Cozens-Hardy, M.R., Evans, P., and Eve, J., 13th January, 1914).

**FACTS.**—A workman fell from a stable-loft on to his head on the 27th March, 1912; he was semi-conscious, but managed to get home. On the 30th March he returned to work, and gave verbal notice of the accident; he remained at work, although suffering from continuous headaches, until October, when he became seriously ill, and continued so until January, 1913. A verbal claim for compensation was made in December, 1912, and a written notice of the accident was given on the 27th March, 1913. The county court judge found that the failure to give notice earlier was occasioned by mistake or other reasonable cause, namely, that he thought he would recover from the headaches, and awarded compensation.

**DECISION.**—The judge was wrong. Belief that the trouble would soon get right again is not reasonable ground for not giving notice, except where the injury is latent or else at the time very trivial. (From note taken in court. Case reported *Solicitors' Journal*, 24th January, 1914, p. 232; *L. T. newspaper*, 24th January, 1914, p. 322.)

*Thompson v. North-Eastern Marine Engineering Company* (C.A.: Cozens-Hardy, M.R., Evans, P., and Eve, J., 14th January, 1914).

**FACTS.**—A turner employed by the respondents slipped and fell on his elbow on the 15th November, 1912. He continued working until the 15th March, 1913, when he was dismissed; in February he had begun to suffer from loss of power in the arm. A few days before his dismissal he consulted a doctor, who found that a bone in the elbow was fractured, and on being questioned by the doctor the workman for the first time connected the loss of power in the arm with the injury in November. Notice of the accident was given on the 17th March, 1913. The county court judge found that the employers had not been prejudiced by the want of notice, and that the omission to give notice was due to reasonable cause.

**DECISION.**—The injury was latent, and the failure to give notice until he coupled the injury with the accident was due to reasonable cause. Appeal dismissed. (From note taken in court. Case reported *L. T. newspaper*, 24th January, 1914, p. 322; *L. J. newspaper*, 24th January, 1914, p. 49; *W. N.*, 24th January, 1914, p. 22.)

*Ing v. Higgs* (C.A.: Cozens-Hardy, M.R., Evans, P., and Eve, J., 19th January, 1914).

**FACTS.**—A workman in a hop garden was driving poles into the ground with a beadle, on the 13th February, 1913, when it slipped

out of his hand. He felt severe pain in his left side, but continued to work until the 14th March. He then consulted a doctor, who advised him to go to the hospital. He went there on the 11th April, and was discharged on the 22nd May. On the 23rd June he gave notice of the accident. He was suffering from weakness of the heart following on continued strain. The workman had not mentioned the accident to his doctor, or at the hospital. The county court judge found that the workman had met with an accident arising out of and in the course of his employment, and that his employers had not been prejudiced in their defence by the failure to give notice sooner.

**DECISION.**—The workman had not discharged the *onus* of proving that the employers were not prejudiced in their defence. Appeal allowed. (*From note taken in court.* Case reported *L. T.* newspaper, 24th January, 1914, p. 322.)

(To be continued.)

## CASES OF THE WEEK.

### House of Lords.

**BRISTOL GUARDIANS v. BRISTOL WATERWORKS CO.**  
2nd and 4th Dec.; 6th Feb.

**WATER SUPPLY—WORKHOUSE—"PRIVATE DWELLING-HOUSE"—BRISTOL WATERWORKS ACT, 1862 (25 & 26 VICT. C. XXX.), ss. 68, 73—WATERWORKS CLAUSES ACT, 1847 (10 VICT. C. 17), ss. 48, 53.**

*By a local Waterworks Act, a waterworks company were bound, at the request of the owner or occupier of any "private dwelling-house" within the limits of a certain area, to furnish him with a sufficient supply of water for his "domestic use." The Act incorporated the Waterworks Clauses Act, 1847, but did not contain any schedule of rates payable for the supply of water to an owner or occupier of a dwelling-house other than a "private dwelling-house."*

*The Court of Appeal (Fletcher Moulton, L.J., dissentiente) affirming a decision of Eve, J. (1912, 1 Ch. 111, 10 L. G. R. 34), were of opinion that the workhouses and other premises in question did not any of them constitute "a private dwelling-house" within the meaning of the section, and therefore that there was no obligation on the part of the water company to grant a supply of water to the institutions under section 53 of the Waterworks Clauses Act, 1847. The guardians appealed.*

*After consideration, the House of Lords dismissed the appeal with costs.*

Appeal from an order of the Court of Appeal (Fletcher Moulton, L.J., dissentiente) (reported 1912, 1 Ch. 846, 11 L. G. R. 87). The appellants were the Guardians of the Poor for the City of Bristol, and as such were the owners and occupiers of two large workhouses (among others) accommodating respectively 1,268 and 1,231 inmates, of houses for the reception of pauper children, and of premises known as St. Peter's Hospital, used for offices and committee-rooms and as a residence for a caretaker. They also occupied a building used as a laundry for the purposes of the occupants of the other buildings. The defendants were a company originally incorporated by the Bristol Waterworks Act, 1846, which was replaced by the Bristol Waterworks Act, 1862. Prior to September, 1910, the guardians had been supplied with water under an agreement at the price of 1s. per 1,000 gallons. In that year they terminated the agreement, and demanded a supply to the premises for "domestic use" on the terms at which the company were required to supply at the request of the owner or occupier of any "private dwelling-house" within the district of supply, which varies with the rateable value of the premises. They expressed their willingness to take two supplies, that used for non-domestic purposes to be paid for by meter as formerly. The Court of Appeal (Fletcher Moulton, L.J., dissenting) held that neither the workhouses, homes, offices, and committee-rooms, nor the building occupied as a laundry for the purpose of the other institutions, constituted a "private" dwelling-house within the meaning of the section in the respondents' private Act which incorporated the Waterworks Clauses Act, 1847, nor were the water company under an obligation to grant a supply for domestic purposes to the institutions at the rates mentioned in the local Act as they were to "dwelling-houses."

The House took time for consideration.

Lord LOREBURN said that in the present case the Special Acts did not confer on the occupiers of this workhouse any right to have a supply of water for their domestic use, though he had no doubt that they might lawfully be supplied, if the company chose to supply them. If it did so choose it could make its own terms. He was, therefore, of opinion that the order appealed from should be affirmed. It was for Parliament to say whether it would interfere.

Lords ATKINSON, PARKER, and SUMNER read judgments to the same effect. The appeal was accordingly dismissed with costs.—COUNSEL, for the appellants, *Donckewerts, K.C.*, and *Wethered*; for the respondents, *Uppjohn, K.C.*, and *Kerly*. SOLICITORS, *Meredith, Mills, & Clark*, for *Osborne, Ward, Vassall, & Co.*, Bristol; *Woodcock, Ryland, & Parker*, for *Edward Gerrish, Harris, & Co.*, Bristol.

[Reported by *ERSKINE REID*, Barrister-at-Law.]

## Court of Appeal.

**ALLEN v. COMMISSIONERS OF INLAND REVENUE.** No. 1. 3rd Feb. REVENUE—UNDEVELOPED LAND DUTY—PERSON CHARGEABLE—"OWNER"—"PERSON ENTITLED IN POSSESSION"—FINANCE (1909-10) ACT, 1910 (10 EDW. 7, C. 8), ss. 19, 41.

*Where a vendor has contracted to sell land to a purchaser on the terms that the purchase money shall be paid by periodical instalments, and a conveyance executed upon payment of the last instalment, and the purchaser is in possession under the contract, having paid the instalments due, the purchaser, and not the vendor, is the "owner" within the meaning of the Finance (1909-10) Act, 1910, and is the person chargeable with any undeveloped land duty which may be assessed upon the site value of the property.*

Appeal of the Crown from a decision of Scrutton, J. (reported 1914, 1 K. B. 327), on an appeal from a referee under the Finance (1909-10) Act, 1910. Allen was served, on the 26th of March, 1912, with notice of an assessment on him for the financial years ending March 31, 1910, 1911 and 1912, of 15s. 7d. for undeveloped land duty on plots of land in Bedfordshire, and was entered in the Commissioners' book as the owner chargeable. Allen, whose business was that of a "land developer," had purchased the land in question, cut it up into suitable plots, and sold them to various purchasers. The contract in each case provided for payment of a deposit on signing, and of the balance of the purchase-money, with interest at 5 per cent., by equal monthly instalments. Upon payment of the whole of the purchase-money the purchaser was entitled to a conveyance to him, free of expense, but upon default in payment of the instalments occurring the vendor was to be at liberty to rescind the contract. The purchasers were let into possession upon signing their contracts, but in no case had the purchase been completed. The referee found that Allen was the "owner of the land for the time being," but his decision was reversed by Scrutton, J. By section 41 of the Act, the expression "owner" means the person "entitled in possession to the rents and profits of the land in virtue of any estate of freehold."

COZENS-HARDY, M.R., said that, in dealing with an appeal such as the present, the court ought to be very careful not to decide more than was absolutely necessary. Here Allen had entered into a contract of sale with a purchaser, the purchase-money together with interest being payable by instalments. The purchaser had been let into possession, the instalments had not all been paid, but no instalment was in arrear. The question was, who was beneficially entitled in possession to the property. It seemed plain to his lordship that if the purchaser let the grazing on the land to a farmer, Allen could not recover the rent payable for such grazing. No doubt in the future possible event of default being made Allen could recover the rents and profits. But that event had not yet happened. Then it was said that Allen could restrain waste, such as digging of gravel, by the purchaser. That only meant that the equitable owner could not change the nature of the security held by the person having the legal estate. It was impossible to say that Allen was, within the definition clause, the "owner" under the Act. He was not a person who at the time the notice was served upon him was entitled in possession to the rents and profits of the land by virtue of any estate of freehold, and therefore the appeal must be dismissed with costs.

EVANS, P., and EVE, J., concurred.—COUNSEL, *Sir S. O. Buckmaster, S.G.*, and *W. R. Sheldon*; *E. P. Hewitt, K.C.*, and *W. Allen*, Solicitors, *Solicitor of Inland Revenue*; *W. H. Brown*.

[Reported by *H. LANGFORD LEWIS*, Barrister-at-Law.]

**ASSOCIATED NEWSPAPERS (LIM.) AND OTHERS v. LONDON CORPORATION.** No. 2. 13th, 16th and 20th Feb.

**RATES—POOR RATE IN CITY OF LONDON—PRECEPTS OF LONDON COUNTY COUNCIL—LAND IN AREA RECLAIMED FROM THAMES—POOR RATE—COUNTY-RATE EDUCATION EXPENSES—EQUALISATION CHARGE—7 GEO. 3, C. 37, s. 51—"FREE FROM ALL TAXES AND ASSESSMENTS WHATSOEVER."**

*Held, that the exemption from "all taxes and assessments whatsoever," given by section 51 of 7 Geo. 3, c. 37 (by which statute certain lands reclaimed from the Thames became vested in the adjoining owners), exempted the owners or occupiers of premises now erected on such lands from the liability to poor rate or any part thereof.*

*Decision of Divisional Court (1913, 2 K. B. 281, 11 L. G. R. 554, 82 L. J. K. B. 928), reversed.*

Appeal by the Associated Newspapers and others from a judgment of the Divisional Court (Channell, Bray and Lord Coleridge, JJ.) upon a case which raised the question whether a large number of persons owning or occupying property on reclaimed land abutting on the Thames were liable to assessment to poor rate. The appellants denied liability upon the ground that by section 51 of the Act of 7 Geo. 3, c. 37, the land so reclaimed was vested in the owner or owners, "free from all taxes and assessments whatsoever"; that by virtue of that Act they were free as owners and occupiers, from all taxes and assessments whatsoever in respect of the several hereditaments, and were not liable to any portion of the poor rate levied for or on behalf of either the City of London or the London County Council. The London County Council demanded from the City of London the payment of poor rate in respect of this property, and

this was paid. The hereditaments in question had been assessed only to such part of the poor rate as was required to raise the sums needed to meet the precepts of the London County Council—namely, "Education," "Other Purposes," and "Equalisation Charge," amounting to ls. 9 14-16d. out of a total assessment of 2s. 6d. in the pound. The Divisional Court were of opinion that the words "free from all taxes and assessments whatsoever" in the statute of 7 Geo. 3, c. 37, meant free from all taxes and assessments whatsoever then existing, and free from them notwithstanding that they might be slightly changed in form, provided that they were substantially the same, but not free and not in any way exempt from any taxation imposed by subsequent legislation. From that decision the appellants appealed. *Cur. adv. vult.*

SWINFEN EADY, L.J., who delivered the judgment of the court, traversed the grounds upon which the Divisional Court had based their decision, and gave reasons for holding that the appellants could not be charged with poor rate or any fractional part of it. A rating authority had no right to demand or give a receipt for a fractional part of the rate, as applicable only to specified purposes, for although the demand note specified the various purposes for which the rate was made, and the amount required for the several purposes, the rate remained one indivisible rate. In his opinion, whether the case of *Sion College v. London Corporation* (1901, 1 K. B. 617) was still a binding authority, was open to doubt, having regard to the observations of Lord Davey in *London Corporation v. Netherlands Steamboat Co.* (1906, A. C. 263, at p. 271); but in any case it was distinguishable from the present case, because here the poor rate had existed from the reign of Elizabeth, although in course of time fresh expenses had been directed to be paid out of it. The appeal would therefore be allowed, with costs, here and below.—COUNSEL, *Macmorran, K.C.*, and *Konstan*, for the respondents; *Ryde, K.C.*, *Boydell Houghton*, and *Moulton*. SOLICITORS, *W. E. Hart*; *Sir Home-wood Crawford*.

[Reported by *ERSKINE RAID*, Barrister-at-Law.]

**Re OXLEY. JOHN HORNEY AND SONS v. OXLEY.** No. 1.  
17th and 18th Feb.

ADMINISTRATION—CREDITOR'S ACTION—EXECUTORS CARRYING ON BUSINESS OF TESTATOR—RIGHT OF EXECUTORS TO INDEMNITY FOR DEBTS SO INCURRED—RIGHTS AS BETWEEN CREDITORS OF TESTATOR AND SUBSEQUENT CREDITORS OF EXECUTORS—ACQUIESCENCE NOT AMOUNTING TO EXPRESS ASSENT.

*Executors, one of whom was sole beneficiary under the testator's will, continued to carry on his business for their own benefit for four years after his death, with the knowledge of, but not by arrangement with, the creditors of his estate; the executors having incurred debts to new creditors while so carrying on the business.*

*Held, on the application of such new creditors, that in the circumstances the executors were not entitled to any indemnity in respect of liabilities so incurred in priority to the original creditors, who, although they knew that the executors were carrying on the business, had given them no express authority to do so.*

*Dowse v. Gorton* (1891, A. C. 190) distinguished.

*Dictum of Kekewich, J., in Re Brooke* (1894, 2 Ch. 600) dissented from.

Appeal by creditors from a decision of Joyce, J., in an administration action (reported 58 SOLICITORS' JOURNAL, 138). The testator, who carried on business as a boiler-maker at Leeds, died on the 4th of August, 1903, having by his will appointed his wife and son executors, and bequeathed his real and personal property to his wife. At the time of his death about £1,400 was owing to the testator's creditors. The executors continued to carry on the business until November, 1912, a course in which the creditors acquiesced, and in so doing they incurred a further indebtedness of £1,200 to new creditors, including T. Burns Dakin (Limited). On the 1st of November, 1912, the plaintiffs, who were original creditors of the testator, commenced this action, in which the usual order for accounts and inquiries was made and a receiver of the business appointed. The assets, mainly consisting of machinery, were about £700 in value. An application was then made in the action by T. Burns Dakin (Limited) for a declaration that the executors were entitled, in priority to the claims of the original creditors, to an indemnity from the testator's estate against all debts incurred by them in carrying on his business after his death, and that the applicants and all other new creditors might have the benefit of such indemnity. The applicants contended that the plaintiffs, by standing by and permitting the executors to continue the business, had in effect expressly authorised them to do so, and relied on *Dowse v. Gorton* (1891, A. C. 190). Joyce, J., distinguished that case on the facts, and dismissed the application. The applicants appealed, and the court dismissed the appeal.

COZENS-HARDY, M.R., said that he would assume that the creditors knew that the executors were carrying on the business. The appellants contended that this knowledge was something which entitled the executors to a lien upon all the testator's assets to indemnify them against the liabilities incurred in carrying on the business, and that the subsequent creditors were entitled to stand in their shoes, and for this they relied on *Dowse v. Gorton* (supra). That was a case rather against the present application than in favour of it. In *Dowse v. Gorton* the creditors sought to obtain the benefit of the subsequent trading without giving an indemnity to the persons who produced the subsequent assets. The present case was quite different, for the plaintiffs were not claiming the subsequent assets at all. Then it was

said that, in order to shew assent or consent, it was sufficient to prove the creditors' acquiescence over a considerable time. His lordship could not assent to that view. The judgment of Lord Herschell in *Dowse v. Gorton* (supra, at p. 199) put the matter very clearly. There he said: "I agree . . . that the mere fact that a creditor stood by under such circumstances, and did not immediately take steps to enforce his debt, would not of itself entitle the executors, as against him, to be indemnified out of the estate. But when all the circumstances of the case are considered, I do not think this is the true view of them." No great stress ought to be laid on the word "immediately," and merely standing by was not sufficient to constitute an original creditor a person entitled to subsequent assets, and therefore bound to give an indemnity to the trustees. At any rate, it was enough to say that not a single act had been done by any creditor in the present case which came within the assent or consent required according to the decision in *Dowse v. Gorton*. But it was said that that case had been explained by Kekewich, J., in *Re Brooke* (1894, 2 Ch. 600), and by the Master of the Rolls in Ireland in *Hodges v. Hodges* (1899, 1 I. R. 48), in language which covered the present case, and would entitle the appellants to succeed. Having referred to a passage from the judgment in the former case, at p. 607, where it was said that if the creditors of a testator did not interfere to stop the executors from continuing his business, they must be taken to have assented, and the executors' indemnity followed by reason of the assent, his lordship thought that, so far as that was a decision that merely standing by amounted to giving an assent, it would not be supported, nor could that of the Master of the Rolls in Ireland, who had followed *Re Brooke*. Those cases could not be considered as good law, and ought, so far as necessary, to be overruled. In *Re Millard* (72 L. T. 823) the majority of the court took a view which was inconsistent with the appellants' case. For those reasons, which were substantially the same as were given by Joyce, J., the appeal failed, and must be dismissed, with costs.

BUCKLEY and PHILLIMORE, L.J.J., delivered judgment to the same effect.—COUNSEL, *J. H. Cunliffe, K.C.*, and *H. Freeman*; *T. R. Hughes, K.C.*, and *W. J. Whittaker*. SOLICITORS, *Collyer-Bristow, Curtis & Co.*, for A. Masser, Leeds; *F. E. Brook*, for A. V. Hammond, Bradford.

[Reported by *H. LAKEMORE LEWIS*, Barrister-at-Law.]

**BESTERMANN v. BRITISH MOTOR CAB CO. (LIM.) AND THE LONDON GENERAL OMNIBUS CO. (LIM.).** No. 2. 13th Feb.

PRACTICE—COSTS—TWO DEFENDANTS—PLAINTIFF SUCCESSFUL AGAINST ONE DEFENDANT—COSTS PAYABLE TO SUCCESSFUL DEFENDANT RECOVERABLE FROM UNSUCCESSFUL DEFENDANT—R. S. C., ORD. 16, R. 4.

*A plaintiff, in respect of personal injuries he received, owing to a collision between a motor cab and an omnibus, issued a writ against both companies. He obtained a verdict against the first defendants, but not against the second defendants, and judgment was entered against the first defendants with costs, and for the second defendants with costs.*

*Held, that the plaintiff was entitled to recover from the first defendants the costs he was liable to pay the second defendants, notwithstanding that before the issue of the writ against the two companies the cab company, although disclaiming liability, had done nothing to throw the blame on the omnibus company.*

*Decision of Coleridge, J. (29 T. L. R. 324), affirmed.*

*Bullock v. London General Omnibus Co.* (1907, 1 K. B. 264) discussed.

Appeal by the defendants, the British Motor Cab Co. (Limited), against an order of Coleridge, J. (reported 29 T. L. R. 324). The plaintiff sued the British Motor Cab Co. (Limited) and the London General Omnibus Co. (Limited), jointly, severally, and in the alternative, to recover damages for personal injuries sustained by him through a collision between a motor-cab and an omnibus belonging to the respective defendants. Before the issue of the writ against the two companies the cab company, who had first been approached as liable for the accident, merely denied that they were liable. Thereupon the plaintiff joined as defendants the General Omnibus Co., and proceeded with his action against both defendants jointly, severally, and in the alternative, to recover damages. The jury returned a verdict for the plaintiff as against the British Motor Cab Co., and assessed the damages at £750, but found in favour of the London General Omnibus Co. so far as the claim was against them. The learned judge thereupon entered judgment for the plaintiff as against the Motor Cab Co., with costs, and for the London General Omnibus Co., with costs, directing that the costs so ordered to be paid by the plaintiff to the Motor Cab Co. should be added to the costs payable to the plaintiff by the Motor Cab Co. The Motor Cab Co. appealed.

VAUGHAN WILLIAMS, L.J., said that it was contended by the appellants' counsel that there was no jurisdiction to make the order that the first defendants should bear and pay the costs of the second defendants. At the time of the issuing of the writ, which was the material time, the first defendants had not done or said anything which would justify such an order being made. They had not then told the plaintiff that they considered that the second defendants were to blame. Neither in their pleadings did they allege that the second defendants were to blame, though no doubt at the trial each of the defendants sought to throw the blame on the other. In *Mulhern v. National Motor Cab* (29 T. L. R. 677) Bankes, J., expressed the opinion that in a case like the present, in order that a defendant might escape the obligation to pay the plaintiff's costs against a co-defendant, he must do something more than merely deny negligence on his own part; he

must go so far as to say that he did not intend to throw any responsibility on the other defendant. For himself, he did not think that any such rule existed, or could be supported. Bucknill, J., in *Vine v. National Motor Cab Co. (Limited)* (29 T. L. R. 311), pointed out that where a plaintiff had but a limited knowledge of the facts, he was entitled to bring his action against both defendants, but that the first defendants, when they were applied to by the plaintiff, ought to state whether they alleged negligence or not against the other defendant. He could not recognise that there was any such duty. In *Bullock v. London General Omnibus Co.* (1907, 1 K. B. 264), on which the learned judge purported to give his decision, Cozens-Hardy, M.R., laid down as the test whether an unsuccessful defendant should bear the costs payable to a successful defendant as being whether, in the circumstances of the case, the plaintiff had acted reasonably in joining both defendants. Taking that as the true test, and applying it to the facts of the present case, it seemed to his lordship that there was ample ground for holding that the plaintiff here was entitled to join both defendants. The appeal must therefore be dismissed.

KENNEDY, L.J., agreed. The jurisdiction depended upon whether it was reasonable for the plaintiff in the circumstances to join both defendants. Here each of the defendants at the trial sought to throw the blame for the collision on the other, and it was clear, from the correspondence which passed between the two companies themselves, each had attempted to throw the blame on the other. Counsel for the appellant company contended that, unless it appeared that the unsuccessful defendant had misled the plaintiff into joining the successful defendant, or even if the plaintiff had been embarrassed in any way, the unsuccessful defendant could not be penalised for that embarrassment, which in fact was not caused by him. He contended that the decision in *Bullock's* case did not apply. For himself, he did not accept that view. He thought that was not the essential condition on which alone the jurisdiction could be exercised.

SWINFEN EADY, L.J., gave judgment to a like effect. The appeal was accordingly dismissed with costs.—COUNSEL, for the Motor Cab Co., *McCall, K.C.*, and *J. B. Matthews, K.C.*; for the plaintiff, *Sanderson, K.C.*, and *Martin O'Connor*. SOLICITORS, *Pettitt & Valentine*; *Arthur Clarke*.

[Reported by ESKINE REID, Barrister-at-Law.]

## High Court—Chancery Division.

*Re BEAUCHAMP'S TRUSTS, CADGE v. BARKER-HAHLO.* Eve, J.  
11th Feb.

SETTLED LAND—PERSON HAVING POWERS OF TENANT FOR LIFE—DEVISE TO TRUSTEES—ACCUMULATION OF RENTS FOR TWENTY-ONE YEARS—AFTERWARDS TO DAUGHTER FOR LIFE—SETTLED LAND ACT, 1882 (45 & 46 VICT. c. 38), s. 58, SUB-SECTION 1 (VI).

A testator devised real estate to trustees upon trust to let and manage the same for twenty-one years after his death, and to pay outgoings out of the rents and profits and to accumulate the balance for twenty-one years, the accumulations to be held upon the trusts of the will and upon the expiration of the twenty-one years the real estate was to be held upon trust for his daughter for life.

Held, that the daughter was a person having the powers of a tenant for life within the meaning of the Settled Land Act, 1882, s. 58.

*Re Llewellyn* (1911, 1 Ch. 451) followed.

This was a summons asking whether on the true construction of the will the testator's daughter, Mrs. Barker-Hahlo, was a person having the powers of a tenant for life of the testator's real estate under the Settled Land Act, 1882, s. 58, sub-section 1 (vi.). By his will, dated 6th of December, 1909, the late Sir Reginald Beauchamp directed his trustees to permit his daughter during her life to have the use of the mansion house free from rent and liability to repair, and he directed his trustees to stand possessed of his real estate, subject to the gift for life of the mansion house, upon trust to let and manage the same for twenty-one years after his death, and out of the rents and profits to pay outgoings in respect of the mansion house, and to accumulate the balance for twenty-one years from his death, such accumulations to be held upon the trusts of the will concerning his real estate; and he directed that upon the expiration of the twenty-one years the whole of his real estate should be held upon trust for his daughter Mrs. Barker-Hahlo for life, with remainder to her first son for life, with remainder to his first and other sons in tail male. Mrs. Barker-Hahlo had one son, an infant, who was a defendant to the summons.

EVE, J.—If I had to decide this case on the statute and on the decision in *Re Strangways* (34 Ch. D. 425), I should be bound to hold that Mrs. Barker-Hahlo is not a person having the powers of a tenant for life within section 58 of the Settled Land Act, 1882. But there are two other decisions bearing on the point. The first is *Re Martyn* (69 L. J., Ch. 733), where the trustees took a term for twenty-one years upon trust to pay certain annuities and to accumulate the residue, and the person claiming to be tenant for life, who took a life estate on the determination of the term, was held to be within the section. I cannot acquiesce in that decision. The estate for life in that case was an estate in remainder, and therefore fell within the principle of *Re Strangways*. Then there was the decision of Joyce, J., in *Re Llewellyn* (1911, 1 Ch. 451), and, although the learned judge in that case said he saw no reason why he should not follow *Re Martyn*, there are other statements to be found in his judgment which shew

that his decision was not wholly founded on that case. In *Re Llewellyn* there was a trust to accumulate the income until the plaintiff attained the age of twenty-seven, and subject thereto to the use of the plaintiff for life with remainders over. It was true that the plaintiff in that case had an interest in the rents and profits, but that fact, as Joyce, J., pointed out, made no difference. Here there was a trust to accumulate until the testator's daughter attained twenty-one, and then upon trust for the daughter for life. The trusts therefore in the present case were for all practical purposes identical with those in *Re Llewellyn*. It is true that the words "subject to" in that case are not to be found here, but this case does not fall to be determined on mere verbiage. Joyce, J., held that where there is no term in the trusts, but only a trust to accumulate, the person who takes a life estate subject to the trust has the powers of a tenant for life under the section. I think I am bound to follow that decision, and to hold that the testator's daughter is a person having the powers of a tenant for life within section 58.—COUNSEL, *Maugham, K.C.*, and *Underhill*; *Clayton, K.C.*, and *Manning*; *Jessel, K.C.*, and *Dighton Pollock*. SOLICITORS, *Collyer-Bristow, Curtis, Booth, Birks, & Langley*.

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

*VON HELFFELD v. E. RECHNITZER and MAYER FRÈRES & CO.* Astbury, J. 6th Feb.

PRACTICE—FOREIGN FIRM OUT OF THE JURISDICTION—PARTIES—FIRM SUED IN THE FIRM NAME—PARTNERS NOT MADE PARTIES—SERVICE OF WRIT OUT OF THE JURISDICTION—STATUS OF THE FIRM TO BE ESTIMATED BY LEX FORI, AND NOT BY THE LEX DOMICILII—R. S. C., ORD. 43A, r. 1.

There is no jurisdiction to sue a foreign firm not carrying on business in England under its firm name.

Decision in *Dobson v. Feste Rasini & Co.* (1891, 2 Q. B. 92) applied.

This was a motion by one of the defendants in the action, Mayer Frères & Co., a foreign firm out of the jurisdiction, asking that an order giving leave to serve notice of the writ issued in the action on them out of the jurisdiction, and all subsequent proceedings in the action should be set aside, so far as the defendant firm were concerned, on the ground that there is no jurisdiction to sue a foreign firm not carrying on business in England under its firm name, and that the partners ought to have been sued in their individual names. The facts were these. The writ was issued by Von Helffeld, a foreigner, carrying on business in England, against Rechnitzer, another foreigner, carrying on business in England, and Messrs. Mayer Frères, a French firm carrying on business in Paris, consisting of three partners, all domiciled in Paris, and having no place of business in England, who were sought to be sued in the firm name. The writ asked that a certain contract made between the parties in England might be cancelled, on the ground that there had been misrepresentation, and that the court would grant an injunction to restrain the defendants from acting upon it. Service having been effected upon the defendant Rechnitzer in England, leave was granted to serve notice of the writ on the foreign firm out of the jurisdiction. Counsel for the foreign firm contended that the jurisdiction to sue a firm by the firm name is specially given by the Rules of the Supreme Court, and is confined to cases of persons carrying on business within the jurisdiction. He referred to the actual words of ord. 43A, r. 1, that any two or more persons claiming or being liable as co-partners, and carrying on business within the jurisdiction, may sue or be sued in the name of the respective firms (if any) of which such persons were co-partners at the time of the accruing of the cause of action, and contended that this was the only rule giving a right to sue and be sued in the firm name, and had no application to foreign firms. He relied on *Dobson v. Feste Rasini & Co.* (1891, 2 Q. B. 92) and *Western National Bank of the City of New York* (1891, 1 Q. B. 304). Counsel for the plaintiff stated that the foreign firm was a separate entity according to French law, and came within the rule, because the capacity to be sued was governed by the *lex domicilii*, and not by the *lex fori*.

ASTBURY, J., after stating the facts, said: I am clearly of opinion that this motion must be granted. I shall apply the principal of the decision in *Dobson v. Feste Rasini & Co.* (*ubi supra*), where the court held that service of notice of a writ on one member of a foreign partnership abroad was not a good service within the old ord. 9, r. 6, which has now been done away with. I accordingly hold that ord. 43A, r. 1, does not apply to a foreign partnership, and make an order setting aside the proceedings as against the foreign firm.—COUNSEL, *C. E. E. Jenkins, K.C.*, and *W. F. Swords*; *C. A. Bennett*. SOLICITORS, *Maddison, Stirling, Humm, & Davies*; *Woodthorpe, Brown, & Co.*

[Reported by L. M. MAT. Barrister-at-Law.]

*Re LAWSON. WARDLEY v. BRINGLOE.* Eve, J. 18th Feb.

WILL—CONSTRUCTION—GIFT TO DOMESTIC SERVANTS—SERVICE DURING TWO YEARS—ATTENDANT AS MALE NURSE—"DOMESTIC" EQUIVALENT TO "HOUSEHOLD."

A testator bequeathed to each of his domestic servants who should have been in his service for two years before his death one year's wages free of duty. For two years prior to his death, with a break of four months, he was attended by a male nurse, who did not sleep in the house.

Held, that the attendant was a domestic servant, as being a household servant, and not an outdoor servant.

*Held also, that the holiday of four months, being taken with the consent of the master, did not prevent the service from being continuous during the two years.*

This was an adjourned summons taken out by the trustees of the will to have it determined whether the defendant, William Bringlee, was a domestic servant, and was as such entitled to a year's wages free of duty. The testator, by his will, bequeathed to each of his domestic servants who should have been in his service for two years prior to his death, and should not be under notice to leave, one year's wages free of duty. In 1907 the testator was found incapable through illness of managing his own affairs, and a receiver was appointed under the Lunacy Act. The defendant, who was a certificated male nurse, was engaged to attend the testator in February, 1907, and continued to do so on occasion required till September, 1907, when he was regularly employed as attendant for three to five hours a day, being paid a guinea a day, with meals in the house, but he did not sleep there. In November, 1910, he was engaged for night duty, twelve hours at a time, and, with the exception of a break in 1911, he was so employed till the death of the testator in April, 1912, receiving two guineas a week, paid monthly. He was absent from the testator's service for four months in 1911 owing to the strain of attendance, but it was understood that he should return to the testator's service. During the whole of his attendance on the testator he was free to take other work outside the hours of his attendance on the testator, and he did, in fact, do so to a limited extent.

Eve, J.—The facts in this case are not in dispute. In February, 1907, the testator was found, through illness, to be incapable of managing his own affairs, and it was necessary to engage an attendant. The defendant, who was a certificated male nurse, was consequently employed to look after the testator, though it was not then necessary for him to be in constant attendance. Subsequently, the testator's health deteriorated, and in July, 1907, a receiver was appointed under the Lunacy Act, and the defendant was engaged to come in four or five hours a day to relieve the regular attendant. The defendant seemed to satisfy the requirements of the testator, and in 1910 he was installed as night attendant, being in attendance for twelve hours each night. The strain of such attendance produced a state of health which necessitated the defendant taking a four months' holiday, during which his wages were not paid, the receiver having no power to pay them; but I cannot doubt that if the testator had been able to express his own feelings he would have felt morally bound to contribute towards the maintenance of the defendant during that period, especially as it was understood that the defendant should resume his duties as attendant as soon as his health permitted. Under those circumstances two points have been taken on behalf of the residuary legatees: (1) That the defendant was not a domestic servant; and (2) that even if he was, he had not fulfilled the condition of having been in the testator's service for two years prior to the testator's death. On the first point I am of opinion that he was a domestic servant. The word "domestic" must be treated as equivalent to "household," just in the same way as articles of domestic use are articles in use in the household, and so domestic servant means household servant as distinguished from outdoor servant. It is true that the defendant when not on duty was able to add to his income by rendering services elsewhere, but the fact that his services were divided did not make him the less a domestic servant. The contract was one for domestic or household service, and that of the most intimate and domestic character, and though the defendant did not as a rule sleep in the house, he was nevertheless a domestic servant. With regard to the second point, it was true that service must be of a continuous nature. But that did not mean that it must continue from day to day without a break or a holiday. If a servant absented himself with the consent of his master, the service, though suspended, was nevertheless continuous. The service, therefore, had been continuous during the two years prior to the testator's death, and the defendant was entitled to a year's wages free of duty.—COUNSEL, Stone; Preston; Draper. SOLICITORS, A. Toovey, for Bennett & Co., Buxton; Robinson & Bradley; Peacock & Goddard, for Gaby & Stopfytton-Smith, Hastings.

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

**W. H. BAILEY & SON (LIM.) v. HOLBORN & FRASCATI (LIM.)**

Sargent, J. 30th Jan.; 2nd, 3rd, 4th, and 5th Feb.

**LIGHT—RIGHT TO—INTERFERENCE WITH—EASEMENT—EFFECT OF ACQUESCENCE IN A PREVIOUS INTERFERENCE BY OTHER PERSONS—ABANDONMENT.**

Where A, having an easement of light, consents to B partially obstructing such light, he does not thereby abandon his right to the easement of light, and he does not lose his right to sue C for damages for further obstructing such light, although, until 20 years have elapsed from the time of B's obstruction, A can claim no greater right over C's land than he could have claimed previously to B's alterations.

Staight v. Burn (1869, L. R. 5 Ch. 163) followed.

The plaintiffs in this action were the lessees of Nos. 38 and 40, Oxford-street, and they claimed an injunction and damages against the defendants for obstructing their light. For more than twenty years before the year 1911 the plaintiffs had enjoyed good and sufficient light. In that year certain alterations of buildings were carried out by the owners of some adjoining property which interfered with the light coming to the plaintiffs' houses, and the plaintiffs had consented to these alterations on receiving from the owners of these adjoining

properties a money payment. In 1912 the defendants to this action, who were the owners of other adjoining property, also carried out building operations, which interfered with the light coming to the plaintiffs' houses, and it was in respect of this interference that the present action was brought. Counsel for the plaintiffs relied on *Ankersson v. Connelly* (1907, 1 Ch. 678). Counsel for the defendants relied on *Garritt v. Sharpe* (1835, 3 A. & E. 325) (where a barn had been converted into a malthouse), *Blanchard v. Bridges* (1835, 4 A. & E. 176), and *Williams v. James* (1867, L. R. 2 C. P. 577).

SARGANT, J., after stating the facts, said: The defendants contend that the plaintiffs' easement was so altered in its character by the building operations of 1911, to which the plaintiffs consented, that it must be treated as having been abandoned. They say that those operations changed the plaintiffs' property from being a well-lighted to being an ill-lighted property. I accept the proposition that, until twenty years have elapsed from the date of the previous building alterations, the plaintiffs can claim no greater right over the defendants' land than they could have claimed previously to those alterations, but I see no reason for saying that the plaintiffs have altogether lost their right, unless it has become impossible to decide what they would have been entitled to under the previous state of things. In support of the contention that the plaintiffs had abandoned their easement counsel relied on the cases of *Garritt v. Sharpe* (1835, 3 A. & E. 325), *Blanchard v. Bridges* (1835, 4 A. & E. 176), and *Williams v. James* (1867, L. R. 2 C. P. 577). The law as stated in *Williams v. James* has been, in my judgment, considerably modified by the decision in *Harris v. Flower & Sons* (1904, 74 L. J. Ch. 127) and other recent cases, whereas *Garritt v. Sharpe* and *Blanchard v. Bridges* do not, in my opinion, bear the interpretation put upon them by the defendants or go far enough to establish their very wide proposition. I think the cases of *Staight v. Burn* (1869, L. R. 5 Ch. 163) and *Ankersson v. Connelly* (1907, 1 Ch. 678) contain the law applicable to the present case, which is neatly expressed in the 8th edition of "Gale on Easements," at p. 547, as follows:—"It would seem clear that after an alteration in an ancient window, whereby its size was decreased, the dominant proprietor would not be entitled to prevent the erection of buildings which, though obstructing the altered window, would not before the alteration have caused an illegal obstruction within the rule laid down in *Colls v. Home & Colonial Stores, Ltd.* (1904, A. C. 179). This principle was applied in *Ankersson v. Connelly*." I am of opinion that on the evidence the defendants have caused an actionable nuisance to the plaintiffs, and I award the plaintiffs £150 damages. It is not a case for a mandatory injunction.—COUNSEL, A. Grant, K.C., and Theodore Ribdon; Cave, K.C., and R. E. Negus. SOLICITORS, Rye & Eyre; William Negus.

[Reported by L. M. MAY, Barrister-at-Law.]

## CASES OF LAST SITTINGS. High Court—Chancery Division.

### Re REPUBLIC OF BOLIVIA EXPLORATION SYNDICATE (No. 2).

Astbury, J. 2nd Dec.

**COMPANY—MISFEASANCE—AUDITORS—DUTIES OF—LEGAL KNOWLEDGE—BALANCE-SHEET—ULTRA VIRES PAYMENTS—COMPANIES (CONSOLIDATION) ACT, 1908 (8 Ed. 7, c. 69), s. 113.**

Auditors of a company are bound to make themselves acquainted with their duties under the articles of the company whose accounts they are auditing, and also under the Companies Acts for the time being in force, and if damage results from the balance-sheets not shewing the true financial condition of the company, the onus is on the auditors to shew that such damage was not caused by any breach of their duty.

Spackman v. Evans (1868, L. R. 3 H. L. 171) and Thomas v. Devonport Corporation (1900, 1 Q. B. 16) followed.

But held, on the facts of this case, that it had not been shewn that the shareholders would have taken any proceedings against the directors even if the point had been expressly put before them, so that no damage had resulted from the auditors' action in the matter.

This was a misfeasance summons issued by the liquidator of the company against the directors, Myring, Lembecke, and Vanderpump, and the auditors of the company, claiming damages. The summons as against Lembecke was dismissed on the ground of diplomatic privilege (see p. 173, ante). The case against the auditors was that they had passed balance-sheets containing payments for commission for placing shares and payments to Vanderpump, and that payment of commission not being authorized by the articles, was illegal, and that Vanderpump, being a director, could not charge profit costs. The company was incorporated on the 22nd of March, 1907, to acquire mines in Bolivia, the first directors being Myring and Lembecke. The memorandum authorized the payment of a commission for placing shares. There were no special articles, so Table A applied. On the 25th of March, 1907, Vanderpump was appointed solicitor to the company. On the 13th of June, 1907, Vanderpump was paid £100 for stamp duty. On the 14th of June, 1907, Vanderpump was appointed a director, and on the 21st of November, 1907, Vanderpump was paid £50 for the costs of incorporation, the cheque being signed by Vanderpump and Myring. On the 20th of November, 1907, the auditors were

appointed. The payment of £50 costs was confirmed, and Vanderpump was allowed to retain the £100 which had not been required for stamp duty. On the 13th of December, 1911, Vanderpump was paid £100, the balance of agreed costs of £250 for incorporation, and on the 31st of January, 1908, he was paid £20 for costs since the company was incorporated. The £250 for costs of incorporation included £150 profit costs, and other payments to Vanderpump included £50 profit costs. Commissions of £329 10s. and £9 had been paid for placing shares. The second balance-sheet made up to the 28th of February, 1910, contained the £250 preliminary expenses, the £338 10s. commission, and £169 18s. 3d. solicitor's costs. The auditors drew attention to the fact that the first two items were stated in the same form as in the last balance-sheet adopted by the shareholders, and criticised other items, but did not suggest that the payment of commission or profit costs was illegal. Counsel for the liquidator contended that the auditors ought to have known and pointed out this illegality in both balance-sheets, and were liable in damages for their omission, and cited *Spackman v. Evans* (1868, L. R. 3 H. L. 171, 256), *Leeds Estate Building and Investment Co. v. Shepherd* (1887, 36 Ch. D. 787, 802), *Re London and General Bank* (No. 2) (1895, 2 Ch. 675, 682-685), *Re Kingston Cotton Mill Co.* (No. 2) (1896, 2 Ch. 279, 284, 287), and *Thomas v. Deconport Corporation* (1900, 1 Q. B. 16, 21). Counsel for the auditors contended that, though they must have practical working knowledge of company law, they were not required to be legal experts, and that in the circumstances they were justified by the memorandum and the resolution authorizing the payment of the commission, and the resolutions confirming the payment of the costs, in believing that all was in order, particularly after the main payments in the first balance-sheet had been passed by the general meeting.

ASTBURY, J., after stating the facts, said:—On the facts of this case I am not satisfied that the auditors failed in their duty in passing the commission in their first balance-sheet, or in passing the same entry in their second balance-sheet, after the question had been raised and the first balance-sheet approved by the shareholders, or that any damage has resulted therefrom. On the question of the profit costs I am a little more doubtful, having regard to the question, among others, as to how far the auditors were bound to ascertain that in this company there was no power for a director to contract with the company, and to appreciate therefrom that his profit costs were unauthorized, but I think, on the whole, I ought not to make the auditors responsible for these amounts. I am not satisfied that the shareholders would have taken action against the directors even if they had known the facts, and failing their doing so, no damages would have resulted from the auditor's action. The cases that have been cited to me only go to show that auditors are bound to make themselves acquainted with their duties under the Companies Acts, and the memorandum and articles of association of the company they are auditing, and if damage results from their not doing so, they are liable to show that such damage was not caused by any breach of duty on their part. With those decisions I may say I am entirely in accord. I dismiss the summons, but, in the circumstances, without costs.—COUNSEL, *Clunson, K.C.*, and *Arthur Mulligan; G. C. Rankin; Frank Dodd. SOLICITORS, Castle & Co.; Maffey & Bentall; Frank L. Vanderpump.*

[Reported by L. M. MAY, Barrister-at-Law.]

## Societies.

### City of London Solicitors' Company.

#### ANNUAL DINNER.

The annual dinner of this company took place at the Merchant Taylors' Hall on Friday, the 20th inst. Sir Thomas H. D. Berridge, the master, presided, and the guests included the Lord Chancellor, Lord Reading, Mr. Justice Pickford, Mr. Justice Astbury, Mr. Walter Trower (president), and Sir Charles Longmore, K.C.B. (vice-president, Law Society), Sir Robert B. Finlay, K.C., M.P. (hon. counsel to the company), Mr. Ralph Bankes, K.C., Mr. P. O. Lawrence, K.C., Mr. J. B. Matthews, K.C., Mr. E. W. Martelli, K.C., Mr. A. Adair Roche, K.C., Mr. P. Rose-Innes, K.C., Mr. A. F. Peterson, K.C., Mr. Alderman and Sheriff John Humphrey, Mr. Deputy and Sheriff F. G. Painter, Mr. J. Wretford Budd (past-president, Law Society), Mr. William S. Hayes (past-president, Irish Law Society), Mr. Charles Scriven (president, Leeds Law Society), Mr. S. P. B. Bucknill (secretary, Law Society), Mr. C. G. Kekewich (master, Merchant Taylors' Company), Mr. W. Watson Rutherford, M.P., Mr. Bouchier F. Hawksley, Mr. F. Brinsley Harper, C.C., Mr. Robert L. Hunter, Sir Homewood Crawford (City Solicitor, senior past-master), Sir William J. Crump (immediate past-master), Mr. John C. Holmes (past-master), Mr. McGeorge Cosens (senior warden), Mr. G. L. F. McNair (junior warden), Mr. H. J. Adkin, Mr. P. C. C. Francis, Mr. Horace E. Golding, Mr. J. B. Hartley, Mr. William Hale, Mr. Sydney C. Scott, Mr. T. H. Wrensted (members of the court), Mr. M. C. Matthews and Mr. E. Burrell Baggallay (senior and junior dinner stewards), Mr. A. W. Hastings Dauney (hon. solicitor), and Mr. Hugh D. P. Francis (clerk).

The loyal toasts having been given from the chair and duly honoured, The Master proposed the toast of "His Majesty's Ministers." He expressed his regret that the Lord Mayor was not present, having been commanded by the King to attend at Buckingham Palace. This was

the first time in the history of the company that this toast of His Majesty's Ministers appeared in the list. He would couple with the toast the name of Lord Haldane, who was known to them as a great scholar, a great philosopher, a great lawyer, and a great statesman. Very recently he had crossed the Atlantic and addressed a large body of lawyers at Montreal, delivering an address which would live. He would be known as a reformer of the courts, especially of the Judicial Committee. Unfortunately it was not possible for the Attorney-General to be present. He had promised to attend the dinner, but his engagements were such that he had been unable to do so.

Lord Haldane responded. He said that lawyers were the leaders in public life in this country whatever people chose to say. They might be unpopular, but they did get on, and they did lead, and they exercised the tremendous influence which they possessed—and that influence might be exercised for evil as well as for good, and, therefore, he was deeply impressed with the sense of the profound responsibility which rested on the profession. They who were lawyers had it in their power to make or to mar much of the future and to keep up the traditions of the present to a high level, and they were deeply accountable if they failed to do so. Therefore, he felt that not one of them should ever lose the consciousness that on him it rested undoubtedly to be the best and the most public-spirited of men. Only by setting before themselves a high ideal would they succeed in living to that standard. The task of the Ministers was a very heavy burden. The nation was faced with competition of a wholly new order, which made it more and more difficult for us to keep our great position. We could only keep our lead if we thought ahead and acted ahead, and so to-day the sense of responsibility of the Ministers was enormous compared with what it used to be.

Mr. George Cosens (Senior Warden) proposed the toast of "The Right Hon. the Lord Mayor, the Sheriffs, and Corporation of the City of London."

Mr. Alderman and Sheriff John Humphrey returned thanks.

Sir Homewood Crawford (City Solicitor, Senior Past Master) submitted the toast of "The Legal Profession." He expressed his regret that since the last annual dinner of the society two of the judges had had to resign on the ground of ill-health; one of them was the best friend the company had ever had, Lord Alverstone. He was the first of the judges who had honoured this modern company with his presence. He took the deepest interest in it from that moment, and he was always ready to give it the very great advantage of his assistance. Lord Alverstone undertook on behalf of the company the introduction of the Jury Bill which the company had framed in the interests of the mercantile community of the City. It became unnecessary to proceed with it further because there was a Commission appointed to inquire into that important subject. He hoped the day was not far distant when a Bill based somewhat on the lines on which the company framed their Bill would be passed into law. The other judge was their dear old friend, Sir Thomas Bucknill. No more tender-hearted or kindly man ever sat upon the judicial bench. He adorned the bench by the immense amount of attention he always gave to all cases which came before him, and everybody concerned felt that at all events they had had a patient hearing of their cause. He extremely regretted that the reason for his retirement (Sir Thomas Bucknill's) was on account of ill-health, but could one be surprised when one considered the enormous strain which was daily thrown upon His Majesty's judges? Lord Reading came to them with a reputation which, he thought he himself would admit, had been largely made in this ancient City of London. Many had been the hard-fought battles in which he had been engaged, instructed by members of the Solicitors' Company. They rejoiced in the fact that he had attained to a record—he did not think that any Lord Chief Justice had ever occupied that position after only twenty-seven years' standing at the bar. With regard to the bar, the legal profession rested mainly on the fact, as the Master of the Rolls had recently said at the Mansion House, that there should be the truest confidence and trust between the bench, the bar, and the solicitors. They had with them a member of the bar who had stood by the company from the commencement, and who had rendered them most valuable service, Sir Robert Finlay—he was their Honorary counsel. He had spent forty-seven years of hard work at the bar, and yet he appeared almost juvenile. For the third part of the toast, they had with them the President of the Law Society, the vice-president, and a very worthy ex-president of that body. The company looked upon themselves as children of the Law Society, and as always ready to obey the reasonable commands of their revered parent. As a member of the council, he could say that the profession were very deeply indebted to the services of the President, Mr. Trower. He had rendered most valuable assistance in connection with those two most important conveyancing Bills which would be shortly reintroduced into Parliament. It was very largely due to the suggestions which had been made by the parent society that those Bills were likely to be brought to successful fruition. It was a mistake to suppose that solicitors stood in the way of reform. The very memorandum with those two Bills which had been circulated most clearly said that they were largely affected by the suggestions which had emanated from the solicitor branch of the profession, and, in the interests of their own clients, solicitors were most desirous that there should be, as speedily as possible, proper and just reform of conveyancing.

Lord Reading, who was received with long-continued cheering, said that never at any moment had so many reminiscences crowded upon him, so many causes come back to his mind which he thought he had forgotten, so many consultations, so many speeches. He was sure they

# MESSRS. H. E. FOSTER & CRANFIELD'S LIST. 6, POULTRY, E.C.

## PERIODICAL SALES. ESTABLISHED 1843.

**MESSRS. H. E. FOSTER & CRANFIELD**  
conduct PERIODICAL SALES of  
REVERSIONS (Absolute and Contingent),  
LIFE INTERESTS and ANNUITIES,  
LIFE POLICIES,  
Shares and Debentures,  
Mortgage Debts and Bonds, and  
Kindred Interests,  
on the FIRST and THIRD THURSDAYS in each month  
throughout the year, at the MART, Tokenhouse-yard, E.C.

The Dates fixed for 1914 are as follows:—

Thursday, March 5	Thursday, August 6
Thursday, March 19	Thursday, August 20
Thursday, April 2	Thursday, September 3
Thursday, April 16	Thursday, September 17
Thursday, May 7	Thursday, October 1
Thursday, May 21	Thursday, October 15
Thursday, June 4	Thursday, November 5
Thursday, June 18	Thursday, November 19
Thursday, July 2	Thursday, December 3
Thursday, July 16	Thursday, December 17

Offices, 6, Poultry, London, E.C. Telegrams, "Invariably Stock, London." Tel. Nos. 999 and 1000 Bank, and 853 Central.

THURSDAY NEXT.—Periodical Sale No. 907.—  
Reversion to No. 8, Lincoln's-inn-fields.

**MESSRS. H. E. FOSTER & CRANFIELD**  
will SELL by AUCTION, at the MART, E.C.,  
on THURSDAY, MARCH 5, 1914, at TWO o'clock:—  
The ABSOLUTE REVERSION, receivable on the  
decease of a lady aged 57, to the value of the Freehold Property  
known as No. 8, Lincoln's-inn-fields, W.C., let on  
lease at £400 per annum.—Particulars of Messrs. Ellis,  
Peirs & Co., Solicitors, 17, Albemarle-street, W; and of the  
Auctioneers.

THURSDAY NEXT.—Periodical Sale No. 907.—  
Reversion.

**MESSRS. H. E. FOSTER & CRANFIELD**  
will SELL by AUCTION, on THURSDAY,  
MARCH 5:—  
The ABSOLUTE REVERSION, receivable on the  
decease of a lady aged 55, to a Legacy of £400.—Particu-  
lars of Messrs. Stephenson, Harwood & Co., Solicitors, 31,  
Lombard-street, E.C.; and of the Auctioneers.

THURSDAY NEXT.—Periodical Sale No. 907.—  
Reversion.

**MESSRS. H. E. FOSTER & CRANFIELD**  
will SELL by AUCTION, on THURSDAY,  
MARCH 5:—  
The ABSOLUTE REVERSION, receivable on the  
decease of a lady aged 59, to One-fifth of about  
£1,400; also to the whole of a Freehold Cottage at Retford.  
—Particulars of Daniel J. McGrath, Esq., Solicitor, 22,  
Mary-street, Dublin; and of the Auctioneers.

THURSDAY NEXT.—Periodical Sale No. 907.—  
Policies.

**MESSRS. H. E. FOSTER & CRANFIELD**  
will SELL by AUCTION, on THURSDAY  
MARCH 5:—

POLICIES of ASSURANCE for—

£2,500, PROVIDENT, now ALLIANCE ASSUR-  
ANCE CO.; life 53; premium £93 15s.;  
bonuses £498 4s. 6d.

£2,500, LAW LIFE, now PHENIX ASSUR-  
ANCE CO.; same H's; premium  
£92 1s. 8d.; bonuses £390.

Particulars of Messrs. Sole, Turner & Knight, Solicitors, 60, Aldermanbury, E.C.; and of the Auctioneers, 6 Poultry, E.C.

## PERIODICAL PROPERTY AUCTIONS

**MESSRS. H. E. FOSTER & CRANFIELD**  
beg to announce that their PROPERTY AUCTIONS  
will be held at the Mart, Tokenhouse-yard, E.C., on the  
following dates:—

Wednesday, March 11	Wednesday, July 8
Wednesday, April 8	Wednesday, July 22
Wednesday, May 13	Wednesday, October 7
Wednesday, June 10	Wednesday, November 11

Vendors, solicitors, and trustees having properties for  
sale are respectfully invited to communicate with the  
Auctioneers, at their Offices, 6, Poultry, London, E.C.  
Telegrams: "Invariably Stock, London." Tel. Nos. 999  
and 1000 Bank, and 853 Central.

would forgive him if, in responding to the toast, he made the personal observation that he had always felt that such success as he might have achieved had been, in a large measure indeed, due to the support which he was fortunate enough to receive from the solicitors of the City of London Company. It was rarely, perhaps, that one was entitled to indulge in autobiographical reminiscences, but he could well recollect the time when he used to do work in his early days far removed from the City, when he sighed for the moment to come, and yet sighed in vain, when he should really appear in what he might call a City case. No one was able to explain how the change came, but it did, and it was from the moment that he found himself recognised by the City solicitors that he began to climb the ladder at the bar. He was not yet used to responding for the judges; he was always much more inclined to think of the bar, and, indeed, at the present moment he was but a few months old as a judge. He had his reputation to make; he had his way to make amongst the profession and the public. But, speaking in the capacity of representing the judges, he thanked them for all the kind words which had been said. Lord Alverstone was one of his early friends at the bar. Amongst his characteristics, he thought, would always be remembered that he was ever ready to hold out the hand of good-fellowship and to give encouragement to any young man that he thought was deserving. He should see Lord Alverstone within a very few days, and they would be glad to know that his health had improved. He would only mention one little incident concerning Sir Thomas Bucknill in order to indicate his public spirit and his high-minded desire to serve the State. It was no secret now that Sir Thomas Bucknill had intended to resign at the beginning of the year. He asked him, after having consulted the Lord Chancellor, to remain on for a little while, as arrangements were being made for the Court of Appeal which would take away some of the judges from the King's Bench Division. He had made arrangements to go away, not expecting that ill-health which unfortunately had stricken him just lately, but he said that as long as he was wanted and it was for the public good he would remain. At the present moment the judges stood high in the esteem, not only of the city, but of the public. Our judges would bear comparison with the judges of any land. It was only, after all, a platitude to say that they were animated by the highest desire for the public good. He was sure all present who had knowledge of the judges would appreciate that, but he, as a judge, might be able to look at the subject perhaps from a little fresher standpoint than that of his colleagues on the bench. Every day that he took his seat on the bench he felt the heavy responsibility of the position which he occupied. He was equally certain that all his brother judges had the same view, even though they might have served for many years. No one could sit in court having to determine cases upon the facts and the law without realising that a great burden was put upon him, that his decision affected the welfare, it might be the fortunes, and sometimes the character, of one of the litigants, and sometimes of both. It was, therefore, of the utmost importance, in his judgment, that cases that were brought before the courts should never be hurried. The longer he sat the more convinced he was that above all qualities necessary to a judge, leaving aside for the moment his capacity to deal either with the law or with the facts, was that of patience. In his short experience he had heard cases opened upon which he had wondered what possible defence there could be, and at the end he had wondered how on earth the plaintiffs could have opened their cases in that way. And, although from his experience at the bar he had become accustomed to that, it pressed itself daily upon him in his place

upon the bench. If it were said at the end of a litigation that both parties left the court with the conviction that everything that could be urged for them had been listened to with attention and had been carefully considered, and that the decision had been given according to the best of the wisdom, ability and judgment of the person deciding, nothing more could be desired. At the present moment one no longer heard of the arrears in the courts. They existed in the past, they might come in the future, although he was a little inclined to doubt it; but one thing had impressed him during his occupancy of the bench, and that was the desire of the judges to meet any possible objection that there might be to the present system and to initiate reform wherever needed. It was quite a mistake to think that the judges were opposed to reform. They had a great deal of experience, and could very usefully co-operate in bringing about reform wherever they thought it was needed. Above everything they rested as judges upon the assistance which they got both from the bar and from solicitors, and he was convinced that it was to that harmonious co-operation which did exist, and had existed for a long time in this country, that they had to look. He believed that there was no higher ideal which any man could set himself than to do justice in every case that came before him. The pure and impartial administration of justice was as important as that there should be great Ministers of State.

Sir Robert Finlay, K.C., M.P. (honorary counsel), responded for the bar. He said that the profession of the law more than any other profession was brought every day into contact with every feature of national life. This was particularly true of the bar. It had in one of the tribunals before which it practised a very wide outlook. Before the Judicial Committee of the Privy Council the members of the English bar were brought into contact and into intimate relations with every part of the greatest Empire that the world ever saw. It was a wonderful tribunal, and any one who wanted to realize the greatness of the Empire might well spend a few weeks there listening to cases from India, America, Africa, all our great dependencies. He would feel that every part of the Empire recognised that tribunal as the legitimate court of appeal to which it might go with a perfect certainty that justice would be done. It was one of the greatest assets of such an empire as we had. There was one institution with which he hoped they would never part, the Long Vacation. He had always envied the Scotch courts with their vacation of six weeks in the spring, and he would suggest that as a very reasonable, modest legal reform—that was without prejudice to the Long Vacation in the autumn. He would most respectfully commit this to the consideration of those exalted persons present.

Mr. Walter Trower (President of the Law Society) said that Sir Home-wood Crawford had referred to the efforts made by the Law Society to assist in passing the Conveyancing Bills. He only wished to emphasise the desire which had been expressed by the resolutions of the Provincial Law Societies, as well of the Law Society in London, that the Bills should come on to the Statute Book consolidated into one Bill at the earliest possible moment. The solicitors claimed to have special knowledge of the needs of the community in respect to these matters. They claimed that they had, through the Law Society, for a long period of years in the wilderness tried to get the reforms which the Lord Chancellor now proposed carried out by the Legislature, and they hoped, and strongly wished, that the Bill now should be passed in the interests of their clients. It was his belief, he thought shared by everyone present, that Englishmen wished to conduct their affairs privately and not through Government officials, and the Lord Chancellor's Bills, whilst simplifying

the law and making it, therefore, more inexpensive, left to every citizen the right of conducting his affairs in private.

Mr. G. L. P. McNair (junior warden) proposed the toast of "The Visitors."

Mr. Justice Pickford and Mr. C. G. Kekewich (Master of the Merchant Taylors' Company) returned thanks.

Mr. Justice Astbury, in proposing the toast of "The City of London Solicitors' Company, coupled with the health of the Master and Wardens," observed that solicitors were perhaps the only profession in the world the members of which were engaged to mind other people's business.

The Master having acknowledged the compliment, the proceedings terminated.

During the dinner instrumental music was given by the Imperial Orchestra, conducted by Mr. Arthur Crudge, and at dessert a vocal programme was ably executed by the Troubadour Glee Singers, Messrs. Williams Rule, Harry Marriott, Arthur Dancey, and Albert Frisby.

### United Law Society.

A meeting of the above society was held on Monday, the 23rd of February, at 3, King's Bench-walk, Temple, E.C. Mr. S. E. Pocock moved: "That a minimum wage should be established for agricultural labourers." Mr. H. Rolleston Stables opposed. The following gentlemen also spoke:—Messrs. T. Jamieson, N. Tehbutt, Watson (visitor), G. Lailey, Morden, J. Ball, and N. Aaron. The motion was lost by one vote.

### The Union Society of London.

The seventeenth meeting of the 1913-14 season was held at 3, King's Bench-walk, Temple, on Wednesday, the 25th inst. The president was in the chair. Mr. Ambrose moved: "That in the opinion of this house, all further moneys required for State purposes should be raised by means of an extension of indirect taxation." Mr. Gallop opposed the motion. There also spoke: Messrs. Duncan, Stevens, Harvey, Ravenshaw, Cooté, Kingham, Steimann, Rowe, Lemon, and Taylor. The motion was lost.

### The Next Hague Conference.

In the House of Commons, on the 23rd inst., says the *Times*, Mr. Acland, in reply to Mr. C. N. Barnes, said: At the last Hague Conference every step was taken to secure that the next Conference should be prepared for in the best possible way, except that no agreement was come to as to the manner in which the preliminary International Committee should be summoned and composed. This was apparent before the Conference separated, and the representatives of His Majesty's Government at the Conference made several informal suggestions towards the settlement of the question, but their efforts were not successful. It being the wish of His Majesty's Government to avoid any possible controversy with other Powers on these preliminary questions, they think it undesirable that the initiative should be taken by a Power which has already put forward suggestions which did not prove generally acceptable, and which has not been able to ratify some of the agreements come to in 1907. I am glad to say that I have to-day received a communication from the Government of the United States of America making suggestions for an International Committee. This will at once receive most careful consideration. No suggestions have, so far as I am aware, been made by any other Powers on this subject.

With regard to the method which each Government may follow to formulate its views on subjects which may be discussed, this, as I said last Wednesday, is a matter for each Government itself to determine. In connection with the second Peace Conference an Inter-Departmental Committee was set up, under the chairmanship of the then Attorney-General, to advise as to the programme to be discussed and the views to be put forward on behalf of His Majesty's Government, and similar machinery may be employed with regard to the next Conference at the proper time. I can assure the hon. members that His Majesty's Government have no desire to postpone the Conference, but any attempt to hold it at a date earlier than that which would suit the convenience of the Powers participating would tend to defeat the objects for which these Conferences are held. I cannot accept the suggestion that His Majesty's Government did not adequately prepare for the Conferences of 1899 and 1907. On the contrary, the greatest pains were taken to examine fully every question involving the interests of this country.

Mr. Barnes: Are we to take it that the Government has not yet taken any steps to set up our own National Committee?

Mr. Acland: No, because up till now we have not been certain as to when or how or with whom the preliminary International Conference will be held, but if, as I hope, the proposal made by the United States Government proves generally acceptable, then I think we should at once take steps.

Mr. J. Allen Baker: Arising out of that, I should like to ask if the Government is prepared to co-operate heartily in the proposal of the United States?

Mr. Acland, Oh, certainly.

### Finance Act Valuation.

Mr. W. Anker Simmons, says the *Times*, read a paper on "Valuations under the Finance Act" at the Auctioneers' and Estate Agents' Institute on the 9th of January.

Having referred to the various definitions of value under the Act, Mr. Anker Simmons said that there was no sense of proportion right through the Act. Blenheim Palace was only entitled to the same area of free land (five acres) as the house he personally occupied, and they were asked to value such residences as Blenheim with just the few acres of land which might chance to be at hand, and apart from the farms around them which were absolutely necessary to them, and without which they, as residences, would lose a large portion of their value.

The question of "substituted site value" was of great importance. This value might be claimed at any time within three months of the settlement of the provisional valuation, and in many cases was a safeguard against increment duty; and while it protected the owner in that direction, it did not alter the provisional valuation for any other purpose. Originally limited to cases when the property had been purchased within twenty years, it was now extended to any time within the lifetime of the purchaser.

There were points of great interest from a legal and technical point of view awaiting the decision of the Court of Appeal. The principal points, so far as country property was concerned, were decisions as to (1) whether a deduction, to arrive at assessable site value, is allowable in respect of land laid down to pasture; (2) whether tenant-right is to be added to the total value; and (3) whether drainage to agricultural land may be allowed as a deduction to arrive at assessable site value. With regard to all these he saw no reason for holding up valuations pending their decision, as if either of the points claimed were allowed, they must be made retrospective, otherwise the valuations, from a comparative and uniform point of view, would be more worthless than they were at present. Practically speaking, it would be an absolute impossibility at this time of day to assess the tenant-right as on the last day of April, 1909, nor did he think the framers of the Act ever contemplated such a course.

He was strongly of opinion that the spirit rather than the letter of the Act should guide their actions as surveyors in arriving at the values required; and that the honour and dignity of the profession would be better maintained by the display of a ready desire to assist the Government valuers to arrive at fair values than by shewing a disposition to raise or support legal technicalities and impede the administration of an Act of Parliament so closely bound up with their professional reputation.

### Law Students' Journal.

#### Law Students' Societies.

UNIVERSITY OF LONDON INTER-COLLEGIATE LAW STUDENTS' SOCIETY.—At a meeting of the society, held on Tuesday, the 24th of February, 1914, at University College, the president, Mr. H. F. Silverwood, in the chair, the report of the Royal Commission on University Education in London was debated. The society confined its attention to the portion of the report dealing with the Faculty of Laws, and passed resolutions—(1) most sincerely regretting the proposed discontinuance of the Faculty, (2) deprecating the proposal that a degree in Arts or Science should be made a necessary preliminary to a degree in Law, (3) expressing the opinion that the Inns of Court and the Law Society should consider the question of the recognition of university degrees in Law, and (4) concurring in the proposal that the teaching in Law should be concentrated at one college.

BIRMINGHAM LAW STUDENTS' SOCIETY.—A meeting of the above society was held at the Law Library, Bennett's-hill, Birmingham, on Tuesday, the 24th of February, 1914, Mr. Charles Ekin in the chair. The subject for discussion was: "Swiveller agrees to take an assignment from Quilp of a lease of a house. After the date of the contract, and before completion, Quilp murders his wife in the house and commits suicide. Can Quilp's executors make Swiveller pay damages if he refuses to complete?" Mr. C. H. Cox opened in the affirmative, and was supported by Messrs. W. F. Horden, S. F. Snape, F. Stockdale, A. W. Fullwood, J. D. Sampson, and B. S. Atkinson. Mr. D. A. Daniels opened in the negative, and was supported by Messrs. H. W. Stanton, G. W. Morre, and I. L. Wincer. After the openers had replied, the chairman summed up, and on the proposition being put it was carried—affirmative, 11; negative, 3.

LAW STUDENTS' DEBATING SOCIETY.—At a meeting of the society, a ladies' night debate was held in the Common Room of the Law Society's Hall (kindly lent by the Council) on the 20th of February, 1914, Mr. A. J. Vere-Bass in the chair. The subject for debate was: "That the chief danger to public liberties is now from Parliaments." Mr. G. K. Chesterton opened in the affirmative, Mr. F. Burgis opened in the negative. The following members also spoke:—Messrs. W. S. Jones, W. S. Meeke, L. Spéro, P. B. Henderson, E. J. Phelan (visitor), and E. Copelands (visitor). The motion was carried by a large majority. There were about 250 present.

At a meeting of the society, held on the 24th of February, 1914, Mr. C. F. King in the chair, the subject for debate was: "That the case of *Re Moore and Hulme's Contract* (1912, 2 Ch. 105) was wrongly decided." Mr. P. B. Skeels opened in the affirmative, Mr. H. E. Girling seconded in the affirmative; Mr. C. G. Thomas opened in the negative, Mr. R. F. Mattingley seconded in the negative. The following members also spoke:—Messrs. E. C. Large, W. M. Phadwell, C. R. Morden, G. B. Richards, J. H. Lockwood, and A. Y. Crumand. The motion was carried by one vote.

PLYMOUTH, STONEHOUSE AND DEVONPORT LAW STUDENTS' DEBATING SOCIETY.—The tenth ordinary meeting of this society was held in the Law Library, Princess-square, Plymouth, on Thursday, the 19th inst., at 8 p.m., G. N. Dickinson, Esq. (the president), in the chair. The subject for debate was the following "Law Notes" moot:—"The Eastminster-on-Sea Golf Club (Limited) directs caddies and other employees to hand in to the groundman all balls found on the club's land, and there are affixed on the links notices to this effect. The club has also a rule to the effect that balls left on the links are to be deemed to be the property of the club. Sneaker, who makes a practice of searching for lost balls on these links, found one and appropriated it. Can Sneaker be convicted upon a charge of larceny?" Mr. B. H. Prance led for the affirmative, and was seconded by Mr. E. C. T. Finch. Mr. L. V. Holt opposed the motion, and was supported by Mr. N. C. B. Willey. Messrs. S. Burridge, B. H. Chowen, H. Woolcombe, B. E. Gill, W. H. Rodd, and E. S. Dobell also took part in the debate. Mr. Prance having replied, the chairman summed up, and put the motion to the meeting, when it was decided in the affirmative by eight votes to two.

## Companies.

### Legal and General Life Assurance.

Mr. Romer Williams, D.L., J.P., presiding at the meeting of the Legal and General Life Assurance Society, said that, taking the business as a whole, 5,401 policies had been issued as against 4,753 in 1912. The new sums assured amounted to £3,073,405, as against £3,188,564 in the previous year, and the contingent annuities, &c., to £5,935 11s. 2d. as against £3,941 19s., the new premiums being £164,603 as against £155,249. Those were gross figures, but the comparison of the net figures was as follows:—The total amount retained by the society at its own risk was this year £2,866,582 as against £2,861,382 last year; the contingent annuities, &c., were £5,935 11s. 2d. as against £3,941 19s.; and the net premiums amounted to £156,934 in 1913 against £148,009 in 1912. Therefore, although the gross business for 1913 was slightly less than that for 1912, the amount retained by the society was larger. With the exception of the year 1909 the net amount of new business in the life assurance fund for 1913 exceeded that transacted in any previous year. The result of that accession of business was that the net premium income had increased from £911,438 in 1912 to £985,995 last year.

The annuity consideration received last year was £128,264 as against £145,006 in 1912. The interest and dividends, less tax, were £334,653 as against £279,023, and the profit on reversions £81,303 as against £77,052, of which £77,022 had been credited to the life assurance fund, £2,193 to the general fund, and £2,087 to the proprietors' fund.

Turning to the other side of the account, the claims last year on the life assurance fund amounted to £406,036, as against £361,079 in 1912. Those total claims were divided in the accounts into £368,278, due to deaths, and £37,758 on account of endowment assurances matured in the year. The corresponding figures were in 1912, £326,276 and £34,803 respectively. Those figures were gross, the total net death claims being £335,437, as against £289,194 in 1912. The number of deaths expected was 284, and the actual number of deaths 187. The total expectation of net claims was £466,221. The amount of the claims was less than 72 per cent. of the expectation in amount and less than 66 per cent. in the number of lives who died. Therefore in both number and amount the claims, although larger than last year, were considerably under the expectation. During the year the society was relieved of payments of annuities amounting to £3,257 per annum by death and otherwise. The surrenders of the life assurance fund amounted to £31,850, as against £24,896. The annuities paid were £138,383, as against £129,514 in 1912. There was, as might be expected, a considerably smaller amount paid away for cash bonus in 1913 than in 1912 in consequence of the latter year being a bonus year, the figures being £16,652, as against £76,107 in the year 1912. The commission was £52,806, as against £48,214, and the expenses were £58,215, as against £63,484 in 1912.

Without making any allowance for the expenses of administering the very considerable annuity business, the total expenses in the life assurance fund showed a ratio to the total net premium income of 11.74 per cent., the corresponding ratio for the combined life assurance and general funds being 11.55 per cent. The total funds amounted at the end of the year to £9,710,297, shewing an increase of £780,399 in the year. The funds, omitting the amount invested in reversions, had produced £4 10s. 1d. per cent., before deduction of tax, as against £4 5s. 6d. in 1912.

## LAW REVERSIONARY INTEREST SOCIETY.

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No. 15, LINCOLN'S INN FIELDS, LONDON, W.C.  
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G. H. MAYNE, Secretary.

## Obituary.

### Mr. P. C. Gates, K.C.

Mr. Philip Chasemore Gates, K.C., late judge of the Bradford County Court and Recorder of Brighton, died at Kensington on Wednesday in his ninetieth year. Mr. Gates was called to the bar at the Inner Temple in 1850, and was a Bencher of his Inn.

### Mr. Alfred Beyfus.

The death has occurred in a nursing home of Mr. Alfred Beyfus, of the firm of Beyfus and Beyfus, solicitors, Lincoln's Inn-fields. Mr. Beyfus, who was sixty-three years of age, had been in practice forty-two years, and had been concerned in many important cases. He leaves a widow and a son, Mr. Gilbert Beyfus, barrister, who is the prospective Liberal candidate for Dudley.

## Legal News.

### Appointment.

MR. HORACE HARFORD FOSTER, of Malvern, Colwall, and Upton-upon-Severn, has been appointed by the Lord Chancellor a Commissioner to Administer Oaths. Mr. Foster was admitted in February, 1907.

### Changes in Partnership.

#### Admission.

MESSRS. Carr, Tyler, & Overy, solicitors, of 23, Rood-lane, Fenchurch-street, E.C., have, as from the 1st of January, taken into partnership Mr. ARTHUR TYLER, the son of their senior partner. This involves no change in either the style or practice of the firm. Mr. Arthur Tyler was articled with the firm, and has continuously assisted them for the last ten years.

#### Dissolution.<sup>1</sup>

GEORGE OSTLER NICHOLSON and HERBERT LINLEY, solicitors (Nicholson & Linley), Market Harborough and Desborough. Dec. 31. The said Herbert Linley will continue to practise under the same firm name. [Gazette, Feb. 24.]

### General.

At Bow-street police-court, on Tuesday, before Mr. Hopkins, Reginald William Robinson, of Chichester-rents, Chancery-lane, was summoned for falsely pretending to be qualified to act as a solicitor. Mr. Robert Humphreys, on behalf of the Law Society, said that Mr. Robinson's last solicitor's certificate expired on the 15th of November, 1913, and it had not been renewed. On the 12th of December last he filled in particulars of a county court summons as solicitor for the plaintiff, and afterwards instructed counsel to appear in the case at the Lambeth County Court. It was stated that in September, 1912, he was fined 10s. for a similar offence. The magistrate imposed a fine of £6 and £2 2s. costs, or fourteen days' imprisonment. At the same court, Markham Cremer Law, of Fenchurch-street, who was stated to be too ill to appear, was ordered to pay a fine of £5 and £2 2s. costs for a similar offence. Mr. Humphreys said that Mr. Law's certificate expired on the 15th of November last, and was not renewed until the 30th of December, but in the meantime, on the 20th of December, a writ was issued by his firm on behalf of a client. It was customary to allow one month's grace to solicitors to renew their certificates, but in this instance an action involving financial difficulties had come before a judge in chambers, who ordered the papers to be sent to the Law Society.

In the House of Commons on the 19th inst., Mr. Murray Macdonald asked the Prime Minister whether, before the Naval or Military Estimates for the next financial year were considered by the House, he would give time for the discussion of the motion standing in his (Mr. Macdonald's) name, as follows:—"That this House deplores the uninterrupted growth of expenditure on armaments, and expresses its opinion that under existing conditions there should be no further increase beyond what is involved in present commitments." Mr. Asquith: We fully recognise the importance of this motion and the strength of the feeling which it represents. We think, however, that the discussion of it could be more conveniently and usefully taken when the House has heard the statements of Ministers in regard to the position of our naval and military expenditure.

In the House of Commons, on the 17th inst., the Chancellor of the Exchequer informed Mr. Cassel that it was the intention of the Government to reintroduce the Revenue Bill which was withdrawn last session.

It is understood that Sir Stuart Samuel has entered an appeal against the judgment obtained against him by Mr. Bird, who sued as a common informer. The judgment for £13,000, with costs, was reported in the *Times* of the 17th of February.

On the 18th inst., Mr. Registrar Linklater approved of a scheme for the arrangement of the affairs of Mr. Matthew Righton Webb, solicitor, Registrar of the Whitechapel County Court. A statement of affairs showed unsecured liabilities £22,807, and an estimated surplus in assets.

The United States Senate ratified on the 21st inst. eight arbitration treaties—renewals of the 1908 agreements—including those with Great Britain and Japan. This action is considered to be a great victory for the President, and to increase the chances of the repeal of the discriminatory clause of the Panama Act.

Under the auspices of the Garton Foundation to promote the study of international polity and of the facts which concern the inter-relation of States, Lord Escher will, says the *Times*, deliver a lecture at the Sorbonne on the 27th of March. The foundation, which was formed two years ago, is administered by Sir Richard Garton, Mr. Balfour, and Lord Escher. This will be the first time that an Englishman of distinction has lectured on the question of international relations at the Paris University. The subject chosen by Lord Escher is "War and Peace: Some New Factors in International Politics."

Mr. Swift MacNeill has asked the Prime Minister whether, having regard to the fact that, by a judicial decision delivered on the 16th of February, Sir Stuart Samuel has been mulcted in a sum of £13,000 for having sat and voted in the House of Commons while a member of a private company having a contract with the Government, whereas shareholders and directors of incorporated trading companies contracting with the Government in their corporate capacity are not affected, if members of the House of Commons, in their Parliamentary status, the Government will consider the advisability of taking steps for the correction of this state of affairs. Replying in Parliamentary papers, the Prime Minister says: As I have already stated in the House, the law on this subject appears to me to operate unevenly. I will consider the hon. and learned member's suggestion.

"A Registrar," writing to the *Times* of the 23rd inst., on "Commitment Orders," says:—A recent obituary notice in the *Times* spoke of the disinclination of the subject of the notice, a county court judge, to enforce his judgments by means of commitment orders. I shall be glad if you will allow me to point out the effect produced on the minds of an industrial community by the vigorous methods of another judge, whose sympathy is large enough to embrace not only the debtor, but the creditor, the small shopkeeper, the landlord—even the doctor. The returns from the court in which he sits, and has sat for only a short time, shew the following figures for 1913, as compared with 1912:—Five hundred and fifty more commitment warrants issued; on the other hand, 650 more debtors who agree with their adversaries quickly, and pay without so much as waiting to be arrested, ninety fewer arrests, and a dozen fewer imprisonments. These figures confirm my conviction, derived from forty years' experience, that as soon as the average county court debtor realises that the judge means business he will say, "Don't shoot, Colonel. I'll come down."

In the House of Commons on the 16th inst. Sir S. Scott asked what were the old ground-rents upon the Crown property in Regent-street and what were the new ground-rents now asked for by the Crown for a renewal of lease, together with the building requirements. Mr. Runciman: The old ground-rents of Crown property in Regent-street (a street formed and sewered entirely at the cost of the Crown) are not uniform. The rents obtained on new lettings are based on the present value of the land as certified by the Crown Surveyor in accordance with the provisions of the Land Revenue Acts, and vary according to the position of the site, the relative amount of frontage to back land included in the letting, and other circumstances. A general reply to the question is not, therefore, practicable. As relettings are effected full information, including both old and new rents, are given with Commissioners of Woods' reports to Parliament, but if the hon. member desires further information as to any particular case it can probably be furnished. On relettings in Regent-street rebuilding has usually been necessary to meet modern requirements, and has been carried out by the lessee as part of the arrangement for reletting. Mr. H. Lawson: Is the increase of rent based in any case on the goodwill of the tenant? Mr. Runciman: No. We try to avoid assessing the goodwill of the tenant as far as possible, and I understand that the Crown Surveyor does not take that into account.

Mr. F. D. Acland, M.P., presided over a meeting convened by the Divorce Law Reform Union, which was held on Tuesday night at 32a, Queen's-road, St. John's-wood, in support of the objects of that union. The chairman said it was remarkable that the Royal Commission on Divorce and Matrimonial Causes should have come unanimously to the conclusion that equality of treatment between the sexes was essential in this matter. His Parliamentary experience made him doubtful whether the House of Commons would be justified in passing legislation on the subject until women had votes and could help in the task. Unfortunately the greatest obstacle to a reform of the divorce laws was the idea which some people had as to religious obligations. Public opinion

on that point was improving, however, and no longer agreed in that perversion of doctrine which thought it necessary, in order to demonstrate that there was a heaven hereafter, to encourage hell upon earth. Mr. Cecil Chapman gave instances of cases which came before him when sitting as a Metropolitan magistrate to shew the misery caused, especially among the poor, by the indissolubility of marriage on the grounds which the majority of the Royal Commission recommended should be adequate to secure a divorce. A discussion followed.

The first meeting was held at Bankruptcy Buildings on Wednesday of the creditors of Mr. John Joseph McIntyre, solicitor, Birkbeck Chambers, Holborn, who filed his petition on the 12th of February. Mr. W. P. Bowyer, official receiver, who presided, said that the debtor was admitted in April, 1906, and afterwards entered into partnership with a solicitor practising at 401, Birkbeck Chambers. The partnership was dissolved as from the 23rd of December, 1912, and the debtor continued the practice on his own account. In January, 1913, the debtor began a partnership action, and the court appointed a receiver who was in possession of the partnership books. The debtor was now managing clerk to a firm of solicitors. A statement of affairs had been filed showing gross liabilities £11,796, of which £8,504 was expected to rank, and assets valued at £563. The case remained in the hands of the official receiver to be wound up in bankruptcy.

In the House of Commons on the 18th inst., Mr. Alden asked the Prime Minister whether his attention had been directed to the fact that trusts of a partisan character had been formed by certain sections in the Church of England for the purpose of acquiring advowsons, and whether he would take steps to amend the law so as to prevent such traffic in the cure of souls. Mr. MacNeill: Before the right hon. gentleman answers this question may I ask whether, before he undertakes to introduce any legislation on this subject, he will get the whole matter referred to a body of which the Archbishop of Canterbury is an *ex officio* member and which is perfectly competent to deal with these things? I refer, of course, to the Board of Trade. Mr. Asquith: I have seen what has appeared on this subject in the public Press. I will consider the matter, but I fear I do not see my way to introduce legislation at present.

Mr. G. Stuart Robertson, Chief Registrar of Friendly Societies, in his preface to the report for the year ended the 31st of December, 1912, which was published on the 19th inst. as a Blue Book, deals at some length with the scope of the Trade Union Act, 1913, which "effects a modified reversal" of the Osborne judgment, and gives the results of twenty-five ballots which have been returned to the Chief Registrar's office up to the 16th of January last on the question of political propaganda in trade unions. By these ballots 473,880 votes were cast in favour of political action and 323,613 votes against, while 22,001 votes were rejected. Of these twenty-five ballots by far the largest figures were recorded by the Miners' Federation of Great Britain, who registered 261,643 votes in favour and 194,800 votes against political action. The next largest votes are the Amalgamated Weavers' Association—98,158 votes for and 75,893 against—and the Amalgamated Society of Engineers—20,586 votes for and 12,740 votes against. Eighty-nine other unions, the Chief Registrar states, are in process of balloting under the Act. So far the process had been carried out without any kind of friction or difficulty.

**WHY PAY RENT? Take an Immediate Mortgage free in event of death from the SCOTTISH TEMPERANCE LIFE ASSURANCE CO. (LIMITED).** Repayments usually less than rent. Mortgage expenses paid by the Company. Prospectus from 3, Cheapside, E.C. Phone 6002 Bank.—(Advt.)

**HERRING, SON & DAW (estab. 1773), surveyors and valuers to several of the leading banks and insurance companies, beg to announce that they are making a speciality of valuations of every class of property under the Finance (1909-10) Act, 1910. Valuation offices: 98, Cheapside, E.C., and 312, Brixton-hill, S.W. Telephone: City 377; Streatham 130.—(Advt.)**

**THE "OXFORD" SECTIONAL BOOKCASE** appeals not only to book-lovers, but to everyone who is weary of the usual bulky type of sectional bookcase. Perfect in workmanship, handsome in appearance, and moderate in cost, it is the book-lover's ideal home for his books. Free booklet, describing the only perfect sectional bookcase, may be had from the manufacturers, William Baker & Co., Oxford.—(Advt.)

## The Property Mart.

Forthcoming Auction Sales.

March 5.—Messrs. H. E. FOSTER & CRAWFORD, at the Mart, at 2: Reversions and Policies of Assurance (see advertisement, page 323, this week).  
March 12.—Messrs. HARRY, BOWS, & HOSKIN, at the Mart, at 2: Leasehold Manufacturing Premises (see advertisement, page 311, this week).  
March 24.—Messrs. HAMPDEN & BOWS, at the Mart, at 3: Leasehold Property (see advertisement, page 311, this week).

## Court Papers.

### Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON				
EMERGENCY ROTA.				
Date.	Mr. Justice JONES.	Mr. Justice WARRINGTON.	Mr. Justice JONES.	Mr. Justice WARRINGTON.
Monday Mar. 2	Mr. Borer	Mr. Bloxam	Mr. Farmer	Mr. Syngo
Tuesday ... 3	Leach	Jolly	Syngo	Borer
Wednesday ... 4	Goldschmidt	Greswell	Bloxam	Jolly
Thursday ... 5	Farmer	Leach	Goldschmidt	Bloxam
Friday ... 6	Church	Borer	Leach	Goldschmidt
Saturday ... 7	Syngo	Goldschmidt	Church	Farmer

  

Date.	Mr. Justice NEVILLE.	Mr. Justice EVE.	Mr. Justice SARGANT.	Mr. Justice ASTBURY.
Monday Mar. 2	Mr. Greswell	Mr. Goldschmidt	Mr. Leach	Mr. Jolly
Tuesday ... 3	Church	Bloxam	Goldschmidt	Greswell
Wednesday ... 4	Leach	Farmer	Church	Borer
Thursday ... 5	Borer	Church	Greswell	Syngo
Friday ... 6	Syngo	Greswell	Jolly	Farmer
Saturday ... 7	Jolly	Leach	Borer	Bloxam

## Winding-up Notices.

### JOINT STOCK COMPANIES.

#### LIMITED IN CHANCERY.

London Gazette.—FRIDAY, Feb. 20.

**A. J. TURNER, LTD. (IN VOLUNTARY LIQUIDATION).**—Creditors are required forthwith to send their names and addresses, and the particulars of their debts or claims, to Arthur Cleveland, Weavers' Hall, 22, Basinside, liq. liquidator.

**BOILER SCALERS, LTD. (IN VOLUNTARY LIQUIDATION).**—Creditors are required, on or before Mar 7, to send their names and addresses, and particulars of their debts and claims, to R. B. Woodward, 83, Queen's Circus, Battersea Park, liq. liquidator.

**BURFIELD AND PENNELL, LTD.**—Creditors are required, on or before Mar 14, to send their names and addresses with particulars of their debts or claims, to Fred. L. Hubbard, 41, Havelock rd, Hastings, liq. liquidator.

**FLAT HOOK CO, LTD.**—Creditors are required, on or before Mar 13, to send their names and addresses, and particulars of their debts or claims to J. W. Thompson, 10 and 17, North B. Irish and Mercantile Bldgs, East Parade, Leeds, liq. liquidator.

**MOTOMETERS, LTD.**—Creditors are required, on or before April 2, to send their names and addresses, and the particulars of their debts or claims, to Hugh Limebeer, 65, London Wall, liq. liquidator.

**PALAIS ROYAL FENCE SYNDICATE, LTD.**—Creditors are required, on or before Mar 14, to send their names and addresses, and the particulars of their debts or claims, to Richard Henry Gillespie, 20A, Charing Cross rd, liq. liquidator.

**PLUMES D'AUTRUCHE, LTD.**—Creditors are required, on or before Mar 10 to send their names and addresses, and the particulars of their debts and claims, to Chas. F. Cape, 12, Coleman st, liq. liquidator.

**SMITH'S PATENT VACUUM MACHINE CO, LTD.**—Creditors are required, on or before Mar 9, to send their names and addresses, and the particulars of their debts or claims, to William Henry Shaw, Market pl, Dowsbury, liq. liquidator.

### JOINT STOCK COMPANIES.

#### LIMITED IN CHANCERY.

London Gazette.—TUESDAY, Feb. 24.

**"DIMSDALE" SHIP CO, LTD.**—Creditors are required, on or before Mar 10, to send their names and addresses, and the particulars of their debts or claims, to Andrew Hannay, Mersey Chambers, Liverpool, liq. liquidator.

**G. & S. SPENCER'S BREWERY, LTD.**—Creditors are required, on or before Mar 10, to send in their names and addresses, and the particulars of their debts or claims, to Stephen Tryon, Albion Chambers, Bristol, liq. liquidator.

## Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, Feb. 20.

**PLUMES D'AUTRUCHE, LTD.**  
**URUGUAY CONSOLIDATED GOLD MINES, LTD.**  
**THE ELLENBOROUGH COLLIERY CO, LTD.**  
**MOTOMETERS, LTD.**  
**WHITEHEAD AND BRADBURY, LTD.**  
**PRINGLE'S PICTURE PALACES, LTD.**  
**MUNICIPAL CONTRACT AND CONSTRUCTION CO, LTD.**  
**H. WALTERS & CO, LTD.**  
**P. WILSON RAFFAN & CO, LTD.**

**MINNIE STEAMSHIP CO, LTD.**  
**SEMERVIL RUBBER ESTATE, LTD.**  
**TARMAC, LTD.**  
**LIVERPOOL COOPERAGE CO, LTD.**  
**ZASHELE RIVER SYNDICATE, LTD.**  
**SEMIN SYNDICATE, LTD.**  
**R. D. GRUBINSKI, LTD.**  
**HARRINGTON ELECTRIC LIGHT CO, LTD.**  
**MAPPERLEY (NOTTINGHAM) MOTOR EXCHANGE AND CYCLE WORKS, LTD.**  
**PALAIS ROYAL FENCE SYNDICATE, LTD.**  
**W. H. HALLIWELL, LTD.**  
**SALVADOR MINING SYNDICATE, LTD.**

London Gazette.—TUESDAY, Feb. 24.

**LEVERTON PLAYERS, LTD.**  
**GEORGE WILSON & CO (LEEDS), LTD.**  
**MINES DE PIERREFITTE, LTD.**  
**PIONEER PUMP PATENTS, LTD.**  
**RANCROFT WIRE CO, LTD.**  
**WORSBOROUGH COAL AND COKE CO, LTD.**  
**CHAS. VICTOR & CO, LTD.**  
**LONDON ASSOCIATION OF VETERANS AND GARIBOLDIANS, LTD.**  
**"DIMSDALE" SHIP CO, LTD.**  
**GLANMORGAN BILLPOSTING CO, LTD.**  
**WAY-HALIM (SUMATRA) RUBBER AND COFFEE ESTATES, LTD.**  
**MELVINE MOTOR SPIRIT CO, LTD.**  
**GENERAL PETROLEUM PROPERTIES OF TRINIDAD, LTD.**

## Creditors' Notices.

### Under Estates in Chancery.

#### LAST DAY OF CLAIM.

London Gazette.—FRIDAY, Feb. 13

**NEWT, WILLIAM JOHN, Cheltenham, General Merchant** March 12 **Newth v Dudbridge and Others, Astbury, J. Bretherton, Gloucester**

London Gazette.—FRIDAY, Feb. 20.

**HOWLAND, PERCY, Bloomsbury st, Auctioneer** March 25 **William Smith (Camberwell) (Ltd.) v Howland, Astbury, J. Howland, Frederick's place, Old Jewry**  
**TURNER, THOMAS, Prices rd, Wimbledon, Builder** March 16 **Bartlett v Davey, Neville, J. Messrs Stilgoes, Essex st, Strand**  
**WILKINSON, THOMAS, Pateley Bridge, Yorks, Stone Merchant** March 18 **Todd v Wilkinson, Neville, J. Topham, Harrogate**

London Gazette.—TUESDAY, Feb. 24.

**HOWLAND, PERCY, Bloomsbury st, Auctioneer** March 25 **William Smith (Camberwell) (Ltd.) v Howland, Astbury, J. Howland, Frederick's pl, Old Jewry.**

## Under 22 & 23 Vict. cap. 35.

#### LAST DAY OF CLAIM.

London Gazette.—FRIDAY, Feb. 20.

**ALLISON, RICHARD, Hartlepool, Shipwright** Mar 18 **Bell, West Hartlepool**  
**ANDERSON, WILFRED TURNER, Southsea** Mar 27 **James & James, Ely pl**  
**BEAUMONT, MARY ANN, Southport** Mar 25 **Rozera, Manchester**  
**BERESFORD, GEORGE DE LA POER, 203, Knightsbridge** Mar 31 **Francis & Johnson**  
**Great Winchester st**  
**BLORE, JOHN, Botesford, Notts** Mar 21 **White & Son, Grantham**  
**BLOSSER, EULARIA, Bruce Lynch, Leamington** Mar 11 **Field & Sons, Leamington**  
**BOSANQUET, Admiral GEORGE STANLEY, Sevenoaks, Kent** April 6 **Stannard & Bosanquet, Epsom**  
**BROWN, Rev ELMITT, Kingston upon Hull** April 3 **Woodhouse & Chambers, Hull**  
**CAMPBELL, SARAH, Goldhawk rd, Shepherd's Bush** April 3 **Brown & Co, Finsbury**  
**Great Winchester st**  
**CARTER, MARY, Cheltenham** Mar 31 **Pinsent & Co, Birmingham**  
**CHESMAN, WILLIAM, Newton Abbot, Devon** Mar 18 **Hutchings, Teignmouth**  
**CLARK, JOHN JENKIN, Birmingham** Mar 20 **Shirley & Co, Birmingham**  
**COOPER, MARY JANE, Cowlishaw, Saw. Lane** April 2 **Standing & Co, Rochdale**  
**COOPER, CHARLES, Sheffield, H. Alderson** Mar 20 **Tottle, Sheffield**  
**DANGAR, ALBERT AUGUSTUS, Whittingham, New South Wales, Grazier** Mar 16 **Snaw & Co, Great St. Thomas, Antiole**  
**DODD, ALEXANDER, Ashton upon Mersey, Chester** Mar 31 **Briggs & Co, Manchester**  
**DONALDSON, DONALD, East Southsea** Mar 31 **Green & Co, Southampton**  
**EDWARDS, JAMES, Llandrindod Wells, Radnor, Builder** May 1 **Vaughan, Llandrindod Wells**  
**ELLIOTT CHARLES, Brixham, Devon** Mar 25 **Dobell, Plymouth**  
**FIRTH, MARY ANN, Leeds** April 15 **Tannett, Leeds**  
**FOSTER, JOHN EBERWEE, Cambridge, Solicitor** Mar 26 **Stanley, Cambridge**  
**FRANKLIN, EMILY ANNIE PAYNE, Thirskley, Yorks** Mar 23 **Corbould & Co, Henrietta st, Cavendish sq**

# THE LICENSES INSURANCE CORPORATION AND GUARANTEE FUND, LIMITED,

24, MOORGATE STREET, LONDON, E.C.

ESTABLISHED IN 1890.

## LICENSES INSURANCE.

SPECIALISTS IN ALL LICENSING MATTERS.

Upwards of 750 Appeals to Quarter Sessions have been conducted under the direction and supervision of the Corporation.  
 Suitable Clauses for insertion in Leases or Mortgages of Licensed Property, Settled by Counsel, will be sent on application.

## POOLING INSURANCE.

The Corporation also insures risks in connection with FIRE, CONSEQUENTIAL LOSS, BURGLARY, WORKMEN'S COMPENSATION, FIDELITY GUARANTEE, THIRD PARTY, &c., under a perfected Profit-sharing system.

APPLY FOR PROSPECTUS.

X

X

GAMBLE, WILLIAM TERTIUS, Southend on Sea Mar 25 Snow & Snow, Southend on Sea  
 GASH, MATTHEW, Morland, Westmorland, Accountant Mar 21 Scott & Co, Penrith  
 GOLDHAWK, CHARLES TREVOR VERR, Romford, Essex Mar 17 Hiffe & Co, Bedford Row  
 HACKING, BETSY, Southport Mar 25 F & B Haworth Blackburn  
 HADON, CHARLES, Elm cicle, Temple, Barrister at Law Mar 25 Haigh, Leeds  
 HEWITT, EDWARD, Hillmorton, Warwick, Blacksmith Mar 7 Wratlislaw & Thompson, Rugby  
 HOUGHTON, WILLIAM STANLEY, Manchester, Dramatist Mar 25 Sykes, Manchester  
 HURDLE, THOMAS, Clacton on Sea Mar 25 White, Clacton on Sea  
 JONES, ARTHUR STEPHEN JOHN WARREN, Hor-ham, Sussex Mar 31 Woolley, Clement's Inn, Strand  
 JONES, ELIZABETH ANNA, Rhyader, Radnor May 1 Vaughan, Bulth We's  
 JONES, MARY, Bangor Mar 25 Owen & Evans, Bangor  
 KNIGHT, HARRIETT, Rochdale April 2 Scanling & Co, Rochdale  
 LACY, ANN, Ramsgate Mar 27 Maylam, Canterbury  
 LEATT, MARY, Weston super Mare Mar 21 Smith & Sons, Weston super Mare  
 LEMBERT, EDWARD HARVEY, Ramsate Mar 27 Maylam, Canterbury  
 LEMBERT, JOHN HENRY, Bridge, Kent Mar 27 Maylam, Canterbury  
 LEMBERT, LOUISA, Bridge, Kent Mar 27 Maylam, Canterbury  
 LINDSEY, ELLA CAROLINE, Winchester Mar 21 Lewis & Pain, Dover  
 LINDSEY, HENRY, South Woodford, Essex Mar 31 Smith & Hudson, Fenchurch st  
 LOCKETT, JAMES, Compton rd, Wincmore Hill, Middx Mar 21 Jones, Spital sq  
 MONTGOMERY, FRANCES MARY, Milton, Northampton Mar 17 Markham, Northampton  
 MORGAN, WILLIAM, Sutherland sq, Walworth Mar 23 Lewis & Woods, Chancery in  
 NICHOLAS, THOMAS CHRISTIAN, Liverpool Mar 17 Burroughs, Liverpool  
 NICHOLSON, JOHN, Old Trafford, Stretford, Lancs, Joiner Mar 20 Cobbett & Co, Manchester  
 PLUNKETT, ROBERT HASTINGS WILLOUGHBY, Stoke, Devonport Mar 14 Pearce, Devonport  
 POLLARD, WILLIAM CHARLES, Netley Marsh, Southampton Mar 23 Sharp, Southampton  
 POOLE, ELIZA CHRISTINA, Selworthy, Allerford, Somerset Mar 20 Lewis & Lewis, Ely  
 PRICE, THOMAS DAVIES, St Leonards on Sea Mar 25 Taylor & Co, Strand  
 RICHARDS, ALFRED CHARLES MARSHALL, West Monkton, nr Taunton, Innkeeper April 4 Channer & Channer, Taunton  
 ROBERTSON, MARY ANN ELIZABETH, Leytonstone, Essex Mar 31 Singleton, Essex st, Strand  
 ROCKE, HAROLD HILL, Worthing Mar 7 James & Snow, Exeter  
 RUDD, FRANKLYN MARTIN, Ryder-street, St James Mar 31 Torr & Co, Millbank House, Westminster  
 RUGG, JOHN WARREN, Ashcott, Somerset Mar 7 Poole & Son, Brilgewater  
 RUTHERFORD, WILLIAM, Heston, Newcastle upon Tyne Mar 24 Layne, Newcastle upon Tyne  
 SCOTT, FRANCIS LITTLE, Sheffield Mar 14 Machen, Sheffield  
 SCOTT, JOSEPH STEPHENSON, Middlesbrough Mar 20 Watson, Middlesbrough  
 SELLAR, CHARLES BRUCE, Basinghall st Mar 17 Wingfield & Co, Cheapside  
 SMITH, GEORGE EDWARD, Bishop Auckland, Durham, Merchant Tailor Mar 21 Marquis, Crook  
 SMITH, WILLIAM PIERCE, Tredgar April 23 Bythway & Son, Pontypool  
 SMYTHE, ELISA ANN, Forest Hill, Kent April 4 Ford & Son, Philpot in  
 SUMNER, HELEN, Turlon, Lancaster Mar 31 Fullagar & Co, Bolton  
 SWINBURNE, WILLIAM, Mountest Cottage, nr Burnopfield, Durham Mar 14 Bidley & Ray-Smith, Newcastle upon Tyne  
 TAIT, WALTER JOHN, Taunton Mar 31 Johnson & Co, New sq, Lincoln's Inn  
 TURTON, CHARLES DENNETT, Twickenham April 1 Nash, Strand  
 WALTER, WILLIAM HARRISON, Stourbridge Mar 16 Johnson & Son, Theobald's rd  
 WEBB, ALEXANDER JOHN, Lee, Kent Mar 31 McColm & Brooke, Lewisham bridge  
 WILLIAMSON, LEUT COL RICHARD, Carlton mans, Portsdown rd April 3 Hampsons, Henrietta st, Strand  
 WRIGHTON, ANN HANNAH, Stuchbury, Northampton Mar 19 Farfax & Barfield, Banbury  
 WRIGHTBRIDGE, CHARLES, Piccadilly Mar 25 Richardson & Co, Golden sq, Regent st

## London Gazette.—TUESDAY, Feb. 24.

ANOS, CHARLES FREDERICK, Folkestone Mar 26 England & Co, Hull  
 ANOS, MARTHA HARTY BLANCH, Folkestone Mar 26 England & Co, Hull  
 BAILEY, JOHN, East Markham, Notts, Farmer May 1 Mee & Co, Retford  
 BOWELL, SAMSON, Mall rd, Hammeramith, Window Glass Cutter Mar 31 Edmonds Norfolk st  
 BOYD, Capt EDWARD, Prince's gate April 3 Gray & Son, New et, Lincoln's inn  
 BUTTERWORTH, SARAH, West Kirby, Chester Mar 25 Farrar & Co, Manchester  
 CLARKE, MARY ALICE, Brighton Mar 20 Godfree & Goftree, Brighton  
 COLLINSON, ANNE AMELIA, Liverpool April 7 Labron & Co Liverpool  
 CREW, CHARLES JAMES, Mile End rd Mar 24 Ellis, Chancery in  
 CUMMING, ALEXANDER NELSON, Northumberland av Mar 23 Greenfield & Crack Hall, Lancaster pl, Strand  
 CUMMINGS, ERNEST OUTRAM, Lagos, Southern Nigeria Mar 24 Dimond & Son, Welbeck st  
 DAVIES, ELLEN JANE, Kensington Gardens sq April 14 Rydon, Cornhill  
 DAWSON, ANN, Hornsey Mar 25 Algar, Abchurch ln  
 DAY, HENRY, Greet, Warwick, Haulier Mar 25 Coley & Coley, Birmingham  
 D'ESMAR, VICTOR ALBERT FREY, Leinster sq, Baywater Mar 24 Goddard & Co Clement's Inn, Strand  
 EDWARDS, HELEN, Plymouth Mar 21 Brian, Plymouth  
 ELLIOTT, CHARLES WALTER, Shrubland rd, Dalston Mar 31 Pearce & Nicholls, Clement's Inn  
 FIRTH, WILSON, Huddersfield, Woollen Merchant April 4 Brook, Huddersfield  
 FRENCH, ADA MARY, Eastbourne April 11 Stables, Eastbourne  
 GRIPPER, MARY ANN, Wimbledon Mar 31 Grundy, Queen Vic o's st  
 HAYDON, FRANCES HANNAH, Southport April 18 Evans & Son, Walsall  
 HEMSWORTH, CHARLES, Retford, Notts, India Rubber Worker April 6 Mee & Co, Retford  
 HENDERSON, ELIZABETH, Lower Clapton Mar 14 Barnes, Moorgate st  
 HETWOOD, WILLIAM HENRY, Bowdon, Chester Mar 25 Farrar & Co, Manchester  
 HOGARTH, JOHN FRED, Liverpool Mar 20 Glover, Liverpool  
 HORTON, MARY, Highbury grange Mar 20 Croose & Sons, Lancaster pl, Strand  
 HOWARD, WILLIAM DILWORTH, Cornwall ter, Regents Park Mar 25 Fellowes & Co Great W nchester st  
 HUGHES, RICHARD ROBERTS, Wrexham Mar 31 Evans & Co, Wrexham  
 HUNTER, JOHN WILSON, Gateshead April 7 Swinburne, Gateshead  
 JACKSON, Rev. ROBERT HALL, Clifton, Bristol Mar 31 Vizard & Son, Monmouth  
 JACOBSON, JAMES AUBREY, Jermyn st Mar 25 Morley & Co, Gr sham st, Old Broad st  
 JIFEKIN, EDWARD JOHN, and HARRIET JIFEKIN, Bushey Heath Mar 24 Taylor & Co, Gresham st  
 KOSCH, HENRY CHARLES JOSEPH, Undercliffe, Tale of Wight Mar 20 Stephenson & Co, Lombard st  
 LAMBERT, CAROLINE SAYRES, Cheshunt, Herts Mar 31 Stow & Co, Lincoln's inn fields  
 LIGHT, HARRIET REBECCA, Weston super Mare Mar 31 Clark, Bristol  
 MATMAN, ROBERT, Milton under Wychood, Oxford Mar 25 Farrar & Co, Manchester  
 MILLER, DUGALD STEWART, Inverness Mar 25 Bird & Eldridges, Great James st  
 MORTON, LUCY, New Hunstanton, Norfolk Mar 25 Partridge & Co, King's Lynn  
 O'NEILL, JOHN, Endeleigh gins Mar 31 Bannister & Co, John st, Bedford row  
 PAGE, PHILIP HOMER, Woolpit, Suffolk Mar 31 Simpson & Co, Gracechurch at  
 READ, GEORGE, Newport, Mon Mar 1 Lyne & Co, Newport  
 REYNOLDS, RICHARD HILTON, Manchester Mar 28 Hewitt & Son, Manchester  
 RUSHPORTH, JAMES HENRY, Bradford Clerk Mar 31 Sugden & Co, Keighley  
 RUSSELL, CHARLES BARTLEY, Brondesbury, Middx, Iron and Steel Merchant Mar 14 Groves, Serjeant's Inn  
 SMITH, EMILY, Natal, South Africa Mar 14 Monier-Williams & Co, Great Tower st  
 SPILLER, EDWARD ROBERT, Takeley, Essex, Shopkeeper Mar 10 Gee & Sons, Bishop's Stortford  
 SWAIN, GEORGE WILLIAM, Twickenham Mar 21 Braby & Waller, Arundel st, Strand  
 TOWER, JOHN, Tranners, Birkenhead April 30 Hindley, Liverpool  
 TUTTILL, THOMAS JAMES, Bath, Surgeon Chiropodist May 1 Carpenter, Bath  
 WEBB, ANN, South Yardley, Birmingham Mar 31 Butler & Cross, Birmingham  
 WILKIN, FRANCES JOHN, Kingsbury, Warwick, Licensed Victualler Mar 21 Wright & Co, Birmingham  
 WILSON, FRANCES ELIZABETH, Tunbridge Wells Forthwith to Frankish & Co, Hull

## Bankruptcy Notices.

London Gazette.—TUESDAY, Feb. 17.

## FIRST MEETINGS.

CALCRAFT, GIBSON, Oldham, Contractor Feb 27 at 11.30  
 Off Rec, Greaves st, Oldham  
 CLINTON, ELMCUTT, Brighton Feb 25 at 3 Off Rec 12A,  
 Marlborough pl, Brighton  
 COOPER, REGINALD LEWIS, Bournemouth, Grocer Feb 26  
 at 2.30 Dorchester chmbrs, Yelverton rd, Bournemouth  
 CUTTS, MARY, Nottingham Feb 25 at 11 Off Rec, 4,  
 Castle pl, Park st, Nottingham  
 DOWNING, THOMAS, Kenfig Hill, Glam, Collier Feb 26 at  
 3 Off Rec, 117, St Mary st, Cardiff  
 EAMES, ROBERT HOMER, Hounslow, Engineer Feb 26 at 11  
 Bankruptcy bldgs, Carey st  
 EASTON, DREW & Co, Blandford mews, Baker Feb 26 at 12  
 Bankruptcy bldgs, Carey st  
 FIELDS, MARY, Manchester Feb 25 at 3 Off Rec, Byrom  
 st, Manchester  
 FINE, MORRIS, North End rd, Fulham, Wholesale Confectioner  
 Feb 26 at 1 Bankruptcy bldgs, Carey st  
 GRANVILLE, G, Vauxhall Bridge rd, Tyre Specialist Mar  
 2 at 1 Bankruptcy bldgs, Carey st  
 HILL, IVO VIVIAN OSCAR, Canterbury, Sports Outfitter  
 Feb 25 at 11 Off Rec, 68A, Cus le st, Canterbury  
 IZZARD, WILLIAM HENRY, Margate Feb 25 at 11.30  
 Off Rec, 68A, Castle st, Canterbury  
 JOHNSTONE, G G HOPE, St James' st Mar 2 at 11.30 Bank-  
 ruptcy bldgs, Carey st  
 JOYE, H C, Charterhouse st, Company Director Mar 2 at  
 11 Bankruptcy bldgs, Carey st  
 LUMLEY, ARTHUR EDWARD, Warrford ct, Stockbroker  
 Feb 25 at 12 Bankruptcy bldgs, Carey st  
 MCINTYRE, JOHN JOSEPH, Muswell Hill, Solicitor Feb 25  
 at 1 Bankruptcy bldgs, Carey st  
 PRESCOTT, JOSEPH ANDREW, Wilan, Grocer Feb 26 at 11  
 Off Rec, 19, Exchange st, Bolton  
 RICHARDS, BRINLEY, Neath, Draper Feb 25 at 11 Bank-  
 ruptcy bldgs, Carey st  
 RICHMOND, SARA CATHERINE ENNIS, Albion rd, Swiss  
 Cottage Feb 26 at 11.30 Bankruptcy bldgs, Carey st  
 SAYER, HERBERT, Lowestoft, Chartered Accountant Feb  
 26 at 2.45 Suffolk Hotel, Lowestoft

SHAW, ROBERT WILLIAM, Waterloo, Lanca, Children's  
 Outfitter Feb 25 at 11 Off Rec, Union Marine bldgs,  
 11 Dale st, Liverpool  
 SISON, MYRELL, Ilkeston, Derby, Hawker Feb 25 at 12  
 Off Rec, 12, St Peter's churchyard, Derby  
 STEVENS, THOMAS JOSEPH, Plymouth Feb 27 at 12.30  
 Bankruptcy bldgs, Carey st  
 SWANSON, WILLIAM THOMAS, King Edward rd, South  
 Hackney Feb 25 at 11.30 Bankruptcy bldgs,  
 Carey st  
 WALKER, FRANK ERNEST, MARY MARGARET WALKER,  
 and MARY DREW NORTHWAY, St Leonards on sea,  
 Boarding house keepers Feb 25 at 2.30 Off Rec, 12A,  
 Marlborough pl, Brighton  
 WESON, PHILIP JOHN, Carey in, Manufacturers Agent  
 Fe 27 at 11.30 Bankruptcy bldgs, Carey st  
 WHARTON, RICHARD, Wigan, Tailor Feb 26 at 3 Off Rec,  
 19, Etc ance st, Bolton  
 WILCOX, WALTER JAMES, Martin's In, Cannon st, Advertis-  
 ing Agent Feb 23 at 12 Bankruptcy bldgs,  
 Carey st  
 WILLIAMS, JOHN SALTER, Bishopsgate, Wholesale Confectioner  
 Feb 27 at 12 Bankruptcy bldgs, Carey st

## ADJUDICATIONS.

BACHE, ALFRED AARON, High st, Shoreditch, Tobaccoist  
 High Court Pet Jan 30 Ord Feb 14  
 BAYDIE, WILLIAM HENAREY, North Shilds, Estate Agent  
 Newcastle upon Tyne Feb Feb 12 Ord Feb 13  
 BURNS, CHRISTOPHER WALKER, Grange over Sands, Lancs,  
 Fish Dealer Barrow in Furness Pet Feb 13 Ord  
 Feb 13  
 CLARKE, FRED ARTHUR, Peterborough, Potato Merchant  
 Peterborough Pet Jan 7 Ord Feb 12  
 CLAUGHTON, TOM MARSDEN, Guiseley, Yorks, Company  
 Director Leeds Pet Feb 13 Ord Feb 13  
 CLAUGHTON, WILFRED, Guiseley, Yorks, Company  
 Director Pet Feb 13 Ord Feb 13  
 COOPER, REGINALD LEWIS, Bournemouth, Grocer Poole  
 Pet Feb 13 Ord Feb 13  
 DAVIS, HENRY, Holroyd garden, Dealer in Precious Stones  
 High Court Ord Jan 26 Pet Feb 13  
 EISEN, WILLIAM, Hither Green, Kent, Merchant's Clerk  
 Greenwich Pet Dec 12 Ord Feb 13  
 ENGLEY, CHARLES RICHARD, Eccleston sq High Court  
 Pet Sept 5 Ord Feb 13  
 GRUBB, EDWARD TOLLEY, Bromyard, Hereford, Ironmonger  
 Worcester Pet Jan 19 Ord Jan 28

HARRISON, WALTER WILLIAM, South Hill pk, Hampstead  
 High Court Pet Jan 9 Ord Feb 12  
 HILL, IVO VIVIAN OSCAR, Canterbury, Sports Outfitter  
 Canterbury Pet Feb 12 Ord Feb 12  
 HOWARTH, JOSEPH, Burnley, Ginny Tenter Burnley Pet  
 Feb 14 Ord Feb 14  
 IZZARD, WILLIAM HENRY, Margate Canterbury Pet Feb  
 10 Ord Feb 13  
 MACDONALD, JOHN, Birmingham, Tailor Birmingham Pet  
 Feb 13 Ord Feb 14  
 MCINTYRE, JOHN JOSEPH, Muswell Hill, Solicitor High  
 Court Pet Feb 13 Ord Feb 12  
 MURRY, JOHN MIDDLETON, Queen's Club gdns, West  
 Kensington, Journalist High Court Pet Dec 9 Ord  
 Feb 13  
 RICHMOND, SARA CATHERINE ENNIS, Albion rd, Swiss  
 Cottage High Court Pet Feb 12 Ord Feb 12  
 ROBERTS, THEODORE Redland, Bristol, Solicitor Newport,  
 Mon Pet Oct 15 Ord Feb 13  
 SIDLEY, JAMES THURSTON, Victoria st, Engineer High  
 Court Pet Oct 9 Ord Feb 12  
 THACKWELL, EDWARD FRANCIS, Teignmouth Exeter  
 Pet Nov 11 Ord Feb 13  
 WALKER, HARRY WYNDHAM, Grosvenor Hotel, Victoria  
 High Court Pet Oct 21 Ord Feb 12  
 WESSON, PHILIP JOHN, Carey in, Manufacturer's Agent  
 High Court Pet Feb 13 Ord Feb 12  
 WETTON, GEORGE, Melbourn gr, East Dulwich, Baker  
 High Court Pet Dec 23 Ord Feb 12  
 WILLIAMS, JAMES JEFFREY, King st, St James' High  
 Court Pet Dec 19 Ord Feb 13

Amended Notice substituted for that published in the  
 London Gazette of Jan 6:

LEWIS, GEORGE WILLIAM, Humber, Hereford, Farmer  
 Leominster Pet Dec 9 Ord Jan 1

## ADJUDICATION ANNULLLED.

SKELTON, JOHN WILLIAM, Ban Rhydding, Yorks, Hoeler  
 Bradford Adjud Nov 14 Annual Feb 13

London Gazette.—FRIDAY, Feb. 20.

## RECEIVING ORDERS.

BARKLY, HENRY, Earl's Court gdns, Kensington, Director  
 of Companies High Court Pet Jan 9 Ord Feb  
 17  
 BOWDEN, HORACE MAPLESDEN, New Bond st, Motor  
 Engineer High Court Pet Jan 14 Ord Feb 17

CLARKE, PERCY EDWIN, Hove Brighton Pet Feb 16 Ord Feb 16  
 COOPER, ALFRED, Burnham on Crouch, Essex, Boot Dealer Chelmsford Pet Feb 18 Ord Feb 18  
 CRAIG, ALEXANDER KENNIE ROSS, Hove, Drug Store Proprietor Brighton Pet Feb 18 Ord Feb 18  
 DAVIES, EVAN DANIEL, Irpington, Kent, Newsagent Croydon Pet Dec 18 Ord Feb 17  
 DUCKERS, E. B., Manchester, Oil and Colour Merchant Manchester Pet Feb 11 Ord Feb 18  
 ELLIOTT, ALEXANDER WILLIAM JOHN, Brighton, Builder Brighton Pet Feb 17 Ord Feb 17  
 FEAR, ARTHUR HASSELL, Almondsbury, Glos, Farmer Bristol Pet Feb 17 Ord Feb 17  
 FORSHAW, AUSTIN FRANCIS, Waterloo, Lancs, Cotton Operator's Clerk Liverpool Pet Jan 1 Ord Feb 18  
 GREGSON, WILLIAM, Barrow in Furness, Grocer Barrow in Furness Pet Feb 18 Ord Feb 18  
 HADDON, THOMAS TAYLOR, Blakeney, Glos, Sculptor Gloucester Pet Feb 18 Ord Feb 18  
 HARRIS, WILLIAM JAMES TRUMAN, Gloucester, Builder's Foreman Gloucester Pet Feb 16 Ord Feb 16  
 HESLING, ARTHUR, Wakefield, Plasterer Wakefield Pet Feb 18 Ord Feb 18  
 HIRST, WILLIAM BROADBENT, Philbeach gdns, Earl's Court, Accountant High Court Pet Feb 16 Ord Feb 16  
 HUGHES, ALLAN, Tylorstown, Glam, Hairdresser Pontypridd Pet Feb 18 Ord Feb 18  
 HUNT, FREDERICK ERNEST, Ipswich, Corn Merchant Ipswich Pet Feb 18 Ord Feb 18  
 JENNINGS, FRED, Hastings, Wholesale Fruit Merchant Hastings Pet Feb 18 Ord Feb 18  
 JOHNSON, EDWARD, Great Grimsby Great Grimsby Pet Feb 16 Ord Feb 16  
 JONES, WILLIAM ARTHUR, Manchester, Tailor Salford Pet Feb 17 Ord Feb 17  
 KENT, CHARLES W., jun, Newcastle upon Tyne, Confectioner Newcastle upon Tyne Pet Feb 4 Ord Feb 18  
 LANGLOIS, WILLIAM, Port Tennant, Swansea, Firewood Merchant Swansea Pet Feb 18 Ord Feb 18  
 LANHAM, AUGUSTUS, Clifton, nr Preston, Schoolmaster Preston Pet Feb 17 Ord Feb 17  
 MANN, CHRISTOPHER, Burton on Trent, Schoolmaster Derby Pet Feb 16 Ord Feb 16  
 NEWTON, REGINALD ARTHUR, Old Burlington st, Solicitor High Court Pet Dec 22 Ord Feb 18  
 NICOLSON, ALLAN WHITE, Birmingham, Architectural Woodworker Birmingham Pet Jan 27 Ord Feb 17  
 POOCK, HENRY, Shipley, Yorks Bradford Pet Feb 18 Ord Feb 18  
 PRESTON, LEONARD, Heckmondwike, Shoddy Manure Merchant Dewsbury Pet Feb 18 Ord Feb 18  
 ROBINSON, ARTHUR, Haslington, near Crewe, Farmer Nantwich Pet Feb 16 Ord Feb 16  
 RUSSELL, FRANCIS ROBERT, Raunds, Northampton, Butcher Peterborough Pe. Feb 18 Ord Feb 18  
 SANDERSON, CHRISTOPHER MALES, Wisbech, Clerk Chelmsford Pet Feb 18 Ord Feb 18  
 SANDISON, ALEXANDER WESTWOOD, Thrapston, Northampton, Baker Peterborough Pet Feb 17 Ord Feb 17  
 SIMMONS, ALBERT F., Palmers Green, Builder Edmonton Pet Jan 22 Ord Feb 16  
 SIMPSON, JOHN STEWART, Bury, Warehouseman Bolton Pet Feb 17 Ord Feb 17  
 SMITH, JOHN EVARAH, Weston super Mare, Hotel Proprietor Bridgwater Pet Jan 7 Ord Feb 16  
 WARREN, CHARLES ISAAC, Hilgay, Norfolk, Grocer King's Lynn Pet Feb 16 Ord Feb 16  
 WESTON, CLARENCE, Kensington Park rd High Court Pet Dec 6 Ord Feb 16

Amended Notice substituted for that published in the London Gazette of Oct 21:  
 BENNETT, WALTER, Church End, Finchley, Architect Barnet Pet Sept 13 Ord Oct 16

**FIRST MEETINGS.**  
 BARKLY, HENRY, Earl's Court gdns, Kensington, Director of Companies Mar 3 at 12 Bankruptcy bldgs, Carey st  
 DAVIDGE, WILLIAM HEAROEY, North Shields, Estate Agent Mar 4 at 11 Off Rec, 30, Mosley st, Newcastle upon Tyne  
 BOWDEN, HORACE MAPLEDSEN, New Bond st, Motor Engineer Mar 3 at 11 Bankruptcy bldgs, Carey st  
 BURNS, CHRISTOPHER WALKER, Grange over Sands, Lancs, Fish Dealer Feb 23 at 11.15 Off Rec, 16, Cornwallis st, Barrow in Furness  
 CLARKE, PERCY EDWIN, Hove Feb 23 at 11 Off Rec, 12A, Marlborough pl, Brighton  
 CLAUGHTON, TOM MARSDEN, Guiseley, Yorks, Company Director Mar 2 at 11.30 Off Rec, 24, Boud st, Leeds  
 CLAUGHTON, WILFRED, Guiseley, Yorks, Company Director Mar 2 at 11 Off Rec, 24, Boud st, Leeds  
 CRAIG, ALEXANDER KENNIE ROSS, Hove, Drug Store Proprietor Feb 23 at 11.30 Off Rec, 12A, Marlborough pl, Brighton  
 EBERER, OTTO VINCENT, Dover, Musician Feb 23 at 12.15 Off Rec, 68A, Castle st, Canterbury  
 ELLIOTT, ALEXANDER WILLIAM JOHN, Brighton, Builder Feb 23 at 11.45 Off Rec, 12A, Marlborough pl, Brighton  
 FARRAR, WILLIAM, Chester le Street, Durham, Dairyman Mar 2 at 2.30 Off Rec, 3, Manor pl, Sunderland  
 FRANCIS, THOMAS, Maesteg, Glam, Contractor Mar 2 at 11 Off Rec, 117, St Mary st, Cardiff  
 GREEN, THOMAS, Blackpool, Joiner Feb 23 at 11.45 Off Rec, 13, Winckley st, Preston  
 HESLING, ARTHUR, Wakefield, Plasterer Mar 2 at 11 Off Rec, 31, King st, Wakefield  
 HIRST, WILLIAM BROADBENT, Philbeach gdns, Earl's Court, Accountant Mar 4 at 11 Bankruptcy bldgs, Carey st  
 HOWARTH JOSEPH, Burnley, Ginny tender Feb 23 at 11.15 Off Rec, 13, Winckley st, Preston  
 JENNINGS, FRED, Hastings, Wholesale Fruit Merchant Mar 3 at 3 Off Rec, 12A, Marlborough pl, Brighton  
 JOHNSON, EDWARD, Great Grimsby Feb 23 at 11 Off Rec, St Mary's chmbrs, Great Grimsby

KNIGHT, JOSEPH, Aintree, Liverpool, Engineer Mar 3 at 11.30 Off Rec, Union Marine bldgs, 11, Dale st, Liverpool  
 LARGE, SEAGERS BUCKLAND, Honeybourne, Worcester, Farmer Feb 23 at 11.30 Off Rec, 11, Copenhagen st, Worcester  
 MACDONALD, JOHN, Birmingham, Tailor Mar 4 at 11.30 Ruskim chmbrs, 191, Corporation st, Birmingham  
 MANNERS, JOHN EDWARD, Cheltenham, Stock Eroker Mar 2 at 3.30 County Court bldgs, Cheltenham  
 METCALFE, JOHN, Scotforth, Lancs, Painter Feb 23 at 11.30 Off Rec, 13, Winckley st, Preston  
 NEWTON, REGINALD ARTHUR, Old Burlington st, Solicitor Mar 3 at 11 Bankruptcy bldgs, Carey st  
 NICOLSON, ALLAN WHITE, Birmingham, Architectural Woodworker Mar 4 at 12 Ruskim chmbrs, 191, Corporation st, Birmingham  
 PARKER, HERBERT, Nelson, Lancs, Masons' Labourer Feb 23 at 11 Off Rec, 13, Winckley st, Preston  
 POOCK, HENRY, Shipley, Yorks Mar 2 at 11 Off Rec, 12, Duke st, Bradford  
 POPE, HARRY, Deeshurst, Glos, Plumber Mar 2 at 3 County Court bldgs, Cheltenham  
 ROBINSON, ARTHUR, Haslington, nr Crewe, Farmer Feb 23 at 12 Off Rec, King st, Newcastle, Staffordshire  
 SCRUTON, ERNEST WILLIAM, Nottingham, Dental Mechanic Mar 3 at 11 Off Rec, 4, Castle pl, Park st, Nottingham  
 SHARPLES, THOMAS, Accrington, Builder Mar 2 at 11 Off Rec, 13, Winckley st, Preston  
 SIMPSON, JOHN STEWART, Radcliffe, Lancs, Warehouseman Mar 3 at 11.30 Off Rec, 19, Exchange st, Bolton  
 STEPHENS, JOHN, Maesteg, Glam, Collier Mar 2 at 12 Off Rec, 117, St Mary's st, Cardiff  
 WESTON, CLARENCE, Kensington Park rd Mar 4 at 11 Bankruptcy bldgs, Carey st  
 WILLIS, WALTER, Gateshead, Milliner Mar 5 at 11 Off Rec, 30, Mosley st, Newcastle upon Tyne

**ADJUDICATIONS.**  
 BARKER, EDWIN WILLIAM, Sydenham, Grocer Greenwich Pet Dec 23 Ord Feb 17  
 BARKER, THOMAS LLEWELLYN, East Dereham, Norfolk, Agricultural Engineer Norwich Pet Jan 23 Ord Feb 18  
 CLARKE, PERCY EDWIN, Hove Brighton Pet Feb 16 Ord Feb 16  
 COOPER, ALFRED, Burnham on Crouch, Essex, Boot Dealer Chelmsford Pet Feb 18 Ord Feb 18  
 CRAIG, ALEXANDER KENNIE ROSS, Hove, Drug Store Proprietor Brighton Pet Feb 18 Ord Feb 18  
 DREW, GEORGE FREDERICK, Blandford mews, Baker at High Court Pet Jan 23 Ord Feb 18  
 GREGSON, WILLIAM, Barrow in Furness, Grocer Barrow in Furness Pet Feb 18 Ord Feb 18  
 HADDON, THOMAS TAYLOR, Blakeney, Glos, Sculptor Gloucester Pet Feb 18 Ord Feb 18  
 HARRIS, WILLIAM JAMES TRUMAN, Gloucester, Builder's Foreman Gloucester Pet Feb 16 Ord Feb 16  
 HASSAN, ISACH, Londenhall st, Merchant High Court Pet Jan 23 Ord Feb 18  
 HESLING, ARTHUR, Wakefield, Plasterer Wakefield Pet Feb 16 Ord Feb 16  
 HIRST, WILLIAM BROADBENT, Philbeach gdns, Earl's Court, Accountant High Court Pet Feb 16 Ord Feb 16  
 HUGHES, ALLAN, Tylorstown, Glam, Hairdresser Pontypridd Pet Feb 18 Ord Feb 18  
 HUNT, FREDERICK ERNEST, Ipswich, Corn Merchant Ipswich Pet Feb 18 Ord Feb 18  
 JOHNSON, EDWARD, Great Grimsby Great Grimsby Pet Feb 16 Ord Feb 16  
 JONES, WILLIAM ARTHUR, Manchester, Tailor Salford Pet Feb 17 Ord Feb 17  
 KENT, WILLIAM, Seaforth, Sussex, Coal Agent Lewes Pet Jan 14 Ord Feb 17  
 LANGLOIS, WILLIAM, Port Tennant, Swansea, Firewood Merchant Swansea Pet Feb 18 Ord Feb 18  
 LANHAM, AUGUSTUS, Clifton, near Preston, Schoolmaster Preston Pet Feb 17 Ord Feb 17  
 LUMLEY, ARTHUR EDWARD, Warrulford ct, Stockbroker High Court Pet Dec 5 Ord Feb 17  
 MANN, CHRISTOPHER, Burton on Trent, Schoolmaster Derby Pet Feb 16 Ord Feb 16  
 MANNERS, JOHN EDWARD, Cheltenham, Stockbroker Cheltenham Pet Feb 12 Ord Feb 16

NICOLSON, ALLAN WHITE, Birmingham, Architectural Woodworker Birmingham Pet Jan 27 Ord Feb 18  
 NORTH, ROGER, Easing, Norfolk, Poultry Farmer Norwich Pet Dec 7 Ord Feb 18  
 PAYNE, ROBERT, Mettwald, Norfolk, Farmer Norwich Pet Jan 6 Ord Feb 18  
 POOCK, HENRY, Shipley, Yorks Bradford Pet Feb 18 Ord Feb 18  
 PRESTON, LEONARD, Heckmondwike, Shoddy Manure Merchant Dewsbury Pet Feb 18 Ord Feb 18  
 RICHARDS, BRINLEY, Neath, Draper Neath Pet Feb 13 Ord Feb 17  
 RUSSELL, FRANCIS ROBERT, Raunds, Northampton, Butcher Peterborough Pet Feb 18 Ord Feb 18  
 SANDERSON, CHRISTOPHER MALES, Wisbech, Clerk Chelmsford Pet Feb 18 Ord Feb 18  
 SANDISON, ALEXANDER WESTWOOD, Thrapston, Northampton, Baker Peterborough Pet Feb 17 Ord Feb 17  
 SIMPSON, JOHN STEWART, south Radcliffe, Lancs, Warehouseman Bolton Pet Feb 17 Ord Feb 17  
 SMITH, FREDERICK LEWIS, and DAVID THOMAS POWELL, Carmarthen, Grocers Carmarthen Pet Jan 23 Ord Feb 14  
 WARREN, CHARLES ISAAC, Hilgay, Norfolk, Grocer King's Lynn Pet Feb 16 Ord Feb 16  
 WILLIS, WALTER, Gateshead, Milliner Newcastle upon Tyne Pet Feb 13 Ord Feb 17

London Gazette—TUESDAY, Feb. 24.  
**RECEIVING ORDERS.**  
 AINSWORTH, ERNEST HENRY, Chelmsford, Cycle and Motor Agent Chelmsford Pet Feb 21 Ord Feb 21  
 APPELEY, JOSEPH WILLIAM, Balchaston, Somerset, Plumber Bath Pet Feb 21 Ord Feb 21  
 ATTWOOD, JOHN ALEXANDER, Cathays, Cardiff, Baker Dorchester Pet Feb 21 Ord Feb 21  
 BARTLETT, HENRY ARTHUR, and ARTHUR BARTLETT, New Malden, Surrey, Contractors Kingston, Surrey Pet Feb 21 Ord Feb 21  
 BOOTH, WILLIAM ERNEST, and ALBERT ERNEST FOOTH, Ventnor, Isle of Wight, Bakers Newport Pet Feb 20 Ord Feb 20  
 BOYLE, SIDNEY GRAHAM, Swansea, Motor Engineer Swansea Pet Feb 19 Ord Feb 19  
 BROOKS, EDWARD, Somersham, Huntingdon, Grocer Peterborough Pet Feb 19 Ord Feb 19  
 BROWN, MARY ELLEN, Holcot, Northampton Northampton Pet Jan 31 Ord Feb 21  
 CAIN, HAROLD, Leeds, Plumber Leeds Pet Feb 19 Ord Feb 19  
 CHALIN, FREDERICK WILLIAM, Dullingham, Cambs Coal Dealer Cameridge Pet Feb 21 Ord Feb 21  
 CHAPMAN, ALFRED GEORGE, Manchester, Butcher Manchester Pet Feb 19 Ord Feb 19  
 CRIBB, JOHN EDWARD, Neath, Baker Neath Pet Feb 19 Ord Feb 19  
 EXELBY, ARTHUR EDWARD, jun, Plymouth, Chauffeur Plymouth Pet Feb 19 Ord Feb 19  
 FIELDING, JOHN, Glosop, Derby, Builder Ashton under Lyne Pet Feb 19 Ord Feb 19  
 GRAY, WILLIAM, Accrington, Innkeeper Blackburn Pet Feb 17 Ord Feb 17  
 HANNEY, ALBERT JOSEPH, Wyke Regis, Weymouth, Farmer Dorchester Pet Feb 21 Ord Feb 21  
 KLEE, GUSTAVE, Fulham Palace rd High Court Pet Nov 18 Ord Feb 18  
 LAPPAGE, WALTER, Lorn rd, Brixton High Court Pet Feb 15 Ord Dec 24  
 LEGGOTT, WALTER, Doncaster Sheffield Pet Feb 20 Ord Feb 20  
 MATHEWS, JAMES, Ystradellite, Brecknock, Farmer Pet Feb 19 Ord Feb 19  
 MOXON, ALBAN HENRY, New Cross, Kent Greenwich Pet Feb 21 Ord Feb 20  
 NEWICK, JAMES HENRY, Hinton Saint George, Somerset, Farmer Yeovil Pet Feb 20 Ord Feb 20  
 PARKER ARTHUR BURGESS, Norwich, Commercial Clerk Norwich Pet Feb 21 Ord Feb 21  
 PARKER, GEORGE ROWLAND, Morley, Yorks Fried Fish Dealer Dewsbury Pet Feb 20 Ord Feb 20  
 PEARCE, JOHN, Manchester, Chair Manufacturer Manchester Pet Feb 18 Ord Feb 20  
 PICKFORD, FRANCIS HOWE, Queen's Club gdns, West Kensington, Insurance Broker High Court Pet Feb 19 Ord Feb 19  
 POSTEL, ALBERT HENRY, Chiswick, Publisher Brentford Pet Feb 19 Ord Feb 19  
 QUARMBY, B. H. (Male) Southport Liverpool Pet Jan 22 Ord Feb 19

## HOME MISSIONS

(Central Finance).

The ADDITIONAL CURATES SOCIETY provides assistant Clergy for the slums and poorer suburbs of large cities, and for mining and other industrial towns; in doing so it acts as a **CENTRAL AGENCY** for conveying help to those parts of the country where pressure is greatest. The Society's work is of very real importance at the present moment. It enables Churchpeople in any given part to send help to those needy places which are beyond the border of the Diocese in which they live, and therefore cannot be helped by their contribution to its Diocesan Finance. In this way, the A.C.S. is giving great help to the populous poor districts of South London and "London over the Border," to the Colliery regions of South Wales, and to parishes in the Black Country and the Staffordshire Potteries.

**A.C.S. Office: 14, GREAT SMITH STREET, LONDON, S. W.**

BOOME, JOHN, & SON, Bradford, Painters and Decorators  
Bradford Pet Feb 17 Ord Feb 20  
RYDER, AUBREY L DUDLEY, Egerton ter, Chelsea High  
Court Pet Dec 16 Ord Feb 19  
SCHEID, CHARLES, Chalk Farm rd, Journeyman Baker  
High Court Pet Feb 20 Ord Feb 20  
SCOTT, WILLIAM, Cockermouth, Cumberland, Tailor  
Cockermouth Pet Feb 20 Ord Feb 20  
SHAWCROSS, PERCY CROMPTON, Mossley Hill, Lancs Liver-  
pool ret Jan 15 Ord Feb 19  
SHERHAM, PATRICK EDMOND CAMPBELL, Richmond, Surrey  
Wandsworth Pet Jan 13 Ord Feb 19  
SHILLITO, STEPHEN, Doncaster, Painter Sheffield Pet  
Feb 19 Ord Feb 9  
SPINKS, WALTER, Norwich, Boot Dealer Norwich Pet  
Feb 20 Ord Feb 20  
TONKIN, CISSIE, Highbury New pk, Boarding House  
Proprietress High Court Pet Nov 26 Ord Feb 19  
TERRER, Capt C A, Piccadilly, Secretary to Aviation Com-  
pany High Court Pet Oct 25 Ord Feb 19  
WILLIAMS, ARTHUR ROBERT, Glastonbury, Cabinet Maker  
Wells Pet Feb 20 Ord Feb 20  
WILLIAMS, JOHN, Penryn, Carnarvon, Labourer Bangor  
Pet Feb 21 Ord Feb 21  
WILSON, JOSEPH, Jun, Nuneaton, Insurance Agent  
Coventry Pet Jan 21 Ord Feb 19  
YULES, LAZARUS, Leeds Leeds Pet Feb 20 Ord Feb 20

## FIRST MEETINGS.

CAIN, HAROLD, Leeds, Plumber Mar 5 at 11 Off Rec,  
24, Bond st, Leeds  
DA SILVA, DARIO CARFANO, Cardiff, Consulate Clerk Mar  
5 at 3 Off Rec, 117, St Mary st, Cardiff  
DAVIES, EVAN DANIEL, Orpington, Kent, Newsagent  
Mar 4 at 11 132, York rd, Westminster Bridge rd  
EKELEY, ARTHUR EDWARD, Jun, Plymouth, Chauffeur  
Mar 5 at 3.15 7, Buckland ter, Plymouth  
GRAY, WILLIAM, Accrington, Innkeeper Mar 4 at 9.30  
Cunly Court House, Victoria st, Blackburn  
GREGGON, WILLIAM, Barrow in Furness, Grocer Mar 6 at 3  
Off Rec, 16, Cornhill st, Barrow in Furness  
HADDON, THOMAS TAYLOR, Blakeney, Glou, Sculptor  
Mar 6 at 3.30 Off Rec, Station rd, Gloucester  
HARRIS, WILLIAM JAMES TRUMAN, Gloucester, Builder's  
Foreman Mar 6 at 3 Off Rec, Station rd,  
Gloucester  
HARRISON, W C W, Coalport, nr Ironbridge, Salop Mar 6  
at 2.30 Bankruptcy bldg, Carey st  
HUGHES, ALLAN, Tylorstown, Glam, Hairdresser Mar 4 at  
11.15 Off Rec, St Catherine's chmbrs, St Catherine st,  
Pontypridd  
HUNT, FREDERICK ERNEST, Ipswich, Cora Merchant  
Mar 4 at 2.30 Off Rec, 36, Princess st, Ipswich  
JONES, WILLIAM ARTHUR, Manchester, Tailor Mar 4 at  
3 Off Rec, Byron st, Manchester  
KENT, CHARLES WILLIAM, Jun, Newcastle upon Tyne,  
Confectioner Mar 6 at 11 Off Rec, 30, Mosley st,  
Newcastle upon Tyne  
KLEE, GUSTAVE, Fulham Palace rd Mar 6 at 11 Bank-  
ruptcy bldg, Carey st  
LANGLISH, WILLIAM, Port Tennant, Swansea, Firewood  
Merchant Mar 5 at 11 Off Rec, Government bldg,  
St. Mary's st, Swansea  
LANHAM, AUGUSTUS, Clifton, nr Preston, Schoolmaster  
Mar 4 at 3 Off Rec, 13, Winkley st, Preston  
LAPPAKE, WALTER, Lorn rd, Brixton Mar 6 at 12 Bank-  
ruptcy bldg, Carey st  
LEE, ELLIS FAIRBROUGH, Bolton, Laundry Engineer Mar  
6 at 11.30 Off Rec, 19, Exchange st, Bolton  
MANN, CHRISTOPHER, Burton on Trent, Schoolmaster Mar  
4 at 12 Off Rec, 12, St Peter's churchyard, Derby  
MOXON, ALBAN HENRY, St James', New Cross Mar 4 at  
11.30 132, York rd, Westminster Bridge rd  
PARKER, GEORGE ROWLAND, Morley, Yorks, Fried Fish  
Dealer Mar 4 at 3 Off Rec, Bank chmbrs, Corporation  
st, Dewsbury  
PICKFORD, FRANCIS HOWE, Queen's Club gdns, West Ken-  
sington, Insurance Broker Mar 4 at 11.30 Bank-  
ruptcy bldg, Carey st  
PRESTON, LEONARD, Heskmondwike, Shoddy Manure  
Merchant Mar 4 at 3.15 Off Rec, Bank chmbrs,  
Corporation st, Dewsbury  
ROOME, CHARLES, and FRANK ROOME, Bradford, Painters  
Mar 5 at 11 Off Rec, 12, Duke st, Bradford  
RYDER, AUBREY L DUDLEY, Egerton ter, Chelsea Mar  
5 at 11 Bankruptcy bldg, Carey st  
SANDISON, ALEXANDER WISSEWOOD, Thrapston, North-  
ampton, Baker Mar 4 at 12.40 White Hart Hotel,  
Thrapston  
SCHNEID, CHARLES, Chalk Farm rd, Journeyman Baker  
Mar 4 at 11 Bankruptcy bldg, Carey st  
THACKERWATER, THOMAS MICHAEL, Northwood, Middx,  
Company Director Mar 5 at 11 14, Bedford row  
TONKIN, CISSIE, Highbury New pk, Boarding House  
Proprietress Mar 4 at 11.30 Bankruptcy bldg, Carey st  
TERRER, Captain C A, Piccadilly, Secretary to Aviation  
Company Mar 5 at 12.30 Bankruptcy bldg, Carey st  
WARREN, CHARLES ISAAC, Hilgay, Norfolk, Grocer Mar 4  
at 12.30 Off Rec, 8, King st, Norwich  
WILTON, EDWARD THOMAS, Hayton, Lancs, Commercial  
Traveller Mar 4 at 11 Off Rec, Union Marine bldgs,  
11, Dale st, Liverpool  
YULES, LAZARUS, Leeds Mar 5 at 11.30 Off Rec, 24  
Bond st, Leeds

## ADJUDICATIONS.

AINSWORTH, ERNEST HENRY, Chelmsford, Cycle and Motor  
Agent Chelmsford Pet Feb 21 Ord Feb 21  
APPLEBY, JOSEPH WILLIAM, Bstheaston, Somerset  
Plumber Bat. Pet Feb 21 Ord Feb 21  
ATTWOOD, JOHN, ALEXANDER, Catnays, Cardiff Baker  
Dorchester Pet Feb 21 Ord Feb 21  
BARKLEY, HENRY CECIL ALEXANDER, Earl's Court gdns,  
Kensington, Company Director High Court Pet Jan  
9 Ord Feb 23  
BOWDEN, HORACE MAPLEDSEN, New Bond st Motor  
Engineer High Court Pet Jan 14 Ord Feb 19  
BOYLE, SIDNEY GRAHAM, Swansea, Motor Engineer  
Swansea Pet Feb 19 Ord Feb 20

BROOKS, EDWARD, Somersham, Huntingdon, Grocer Peter-  
borough Pet Feb 19 Ord Feb 19  
CAIN, HAROLD, Leeds, Plumber Leeds Pet Feb 19 Ord  
Feb 19  
CHAPMAN, ALFRED GEORGE, Manchester, Butcher Man-  
chester Pet Feb 19 Ord Feb 19  
CRIBB, JOHN EDWARD, Neath, Baker and Confectioner  
Neath Pet Feb 19 Ord Feb 19  
DAVIES, EVAN DANIEL, Orpington, Kent, Newsagent  
Croydon Pet Dec 18 Ord Feb 21  
DI CAMPO, ANTONELLO POSTORINO, Southfields, Wanda-  
sworth Wandsworth Pet April 14 Ord Feb 19  
DOWLE, HENRY WILLIAM, Southborne av, nr Emsworth,  
Sussex, Market Gardener Brighton Pet Jan 19 Ord  
Feb 21  
ELLIOTT, ALEXANDER WILLIAM JOHN, Brighton, Builder  
Brighton Pet Feb 17 Ord Feb 21  
EKELEY, ARTHUR EDWARD, Jun, Plymouth, Chauffeur  
Plymouth Pet Feb 19 Ord Feb 19  
GRAY, WILLIAM, Accrington, Innkeeper Blackburn Pet  
Feb 17 Ord Feb 17  
HANNET, ALBERT JOSEPH, Wyke Regis, Weymouth, Far-  
mer Dorchester Pet Feb 21 Ord Feb 21  
HOLT, L. JOSEPH, Fleet st, Company Director High Court  
Pet Jan 7 Ord Feb 20  
KNIGHT, JOSEPH, Aintree, Liverpool, Engineer Liverpool  
Pet Jan 7 Ord Feb 21  
LARGE, SEAGIR BUCKLAND, Honeybourne, Worcestershire  
Farmer Worcester Pet Jan 9 Ord Feb 12  
LEGGOTT, WALTER, Doncaster Sheffield Pet Feb 20  
Ord Feb 20  
MATHEWS, JAMES, Yatradelfelte, Brecknock, Farmer Neath  
Pet Feb 19 Ord Feb 19  
MOXON, ALBAN HENRY, New Cross, Kent Greenwich  
Pet Feb 20 Ord Feb 20  
NEWICK, JAMES HENRY, Hinton St George, Somerset,  
Farmer Yeovil Pet Feb 20 Ord Feb 20  
PARKER, ARTHUR BURGESS, Norwich, Commercial Clerk  
Norwich Pet Feb 21 Ord Feb 21  
PARKER, GEORGE ROWLAND, Morley, Yorks, Fried Fish  
Dealer Dewsbury Pet Feb 20 Ord Feb 20  
PICKFORD, FRANCIS HOWE, Queen's Club gdns, West  
Kensington, Insurance Broker High Court Pet  
Feb 19 Ord Feb 19  
POSTEL, ALBERT HENRY, Chiswick, Publisher Brentford  
Pet Feb 19 Ord Feb 19  
ROBINSON, ARTHUR, Hastington, nr Crowe, Farmer Nant-  
wich Pet Feb 16 Ord Feb 19  
ROOME, CHARLES, and FRANK ROOME, Bradford, Painters  
Bradford Pet Feb 17 Ord Feb 20  
SHILLITO, STEPHEN, Doncaster, Painter Sheffield Pet  
Feb 19 Ord Feb 19  
SIMMONS, ALBERT FREDERICK, Palmer's Green, Builder  
Edmonton Pet Jan 22 Ord Feb 19  
SPINKS, WALTER, Norwich, Boot Dealer Norwich Pet  
Feb 20 Ord Feb 20  
SURBER, HERMANN, Conspide High Court Pet Dec 11  
Ord Feb 21  
WEHL, JOHN, Fleet at High Court Pet Nov 27 Ord  
Feb 20  
WHEELER, JAMES EDWARD, Gray's Inn rd, Merchant  
High Court Pet Dec 12 Ord Feb 19  
WILLIAMS, ARTHUR ROBERT, Glastonbury, Cabinet Maker  
Wells Pet Feb 20 Ord Feb 20  
WILLIAMS, JOHN, Penryn, Carnarvon, Labourer Bangor  
Pet Feb 21 Ord Feb 21  
WOODEN, WILLIAM WALTER, Great Portland st, Licensed  
Vintner High Court Pet Jan 20 Ord Feb 20  
WOOLLEY, HANNAH, Casanova rd, Stoke Newington High  
Court Pet Jan 7 Ord Feb 19  
YULES, LAZARUS, Leeds Leeds Pet Feb 20 Ord Feb 20

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